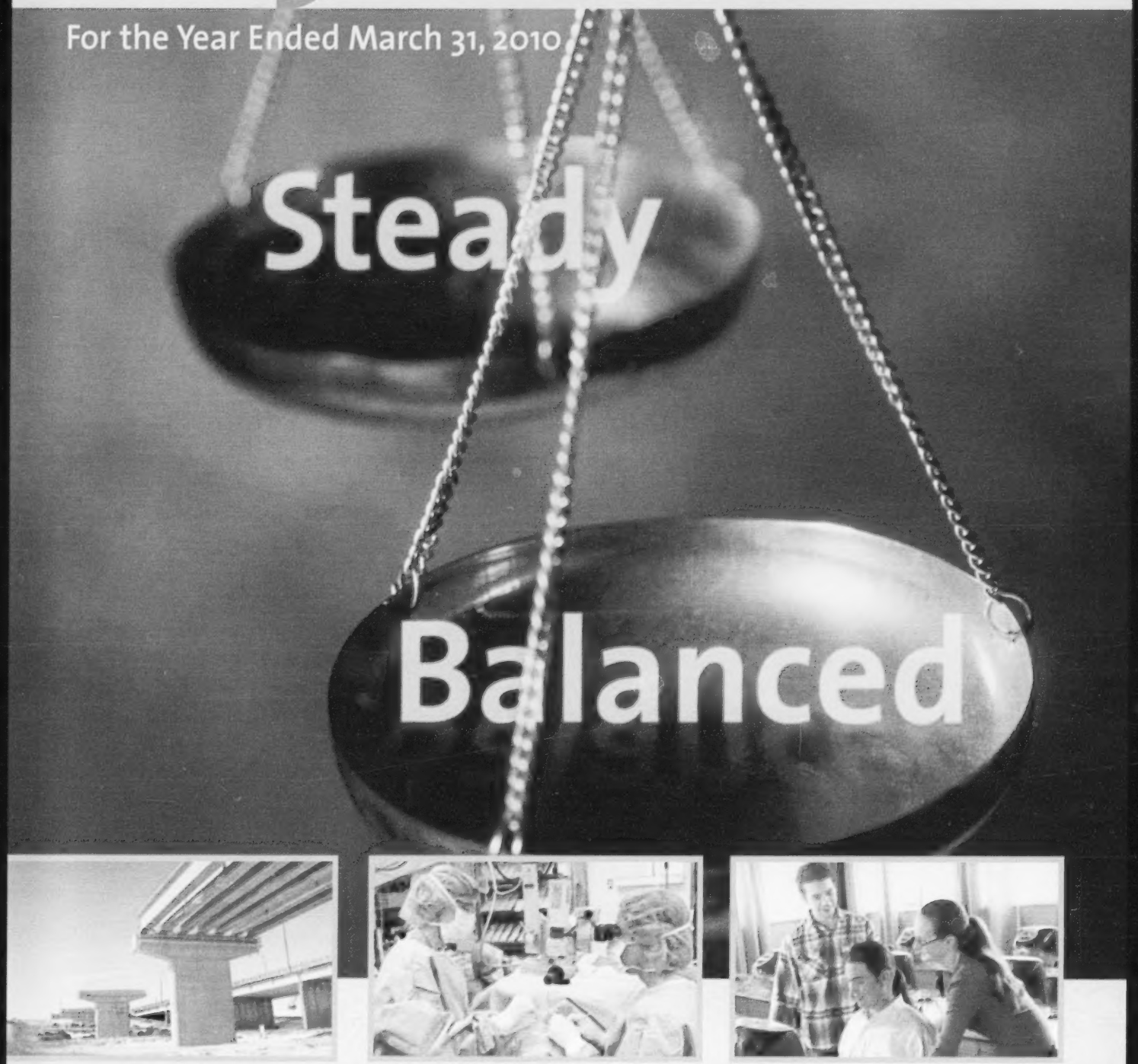
# Public Accounts 2009/10

## VOLUME 3

supplementary schedules and other statutory reporting requirements

For the Year Ended March 31, 2010




Manitoba

VOLUME 3

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# INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA

The Public Accounts of the Province of Manitoba are prepared by statutory requirement, in accordance with *The Financial Administration Act*, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba. The Public Accounts for the fiscal year ended March 31, 2010 consist of the following volumes:

**Volume 1**

- Volume 1 is published as part of the Government's Annual Report and contains:
  - The Economic Report.
  - The Financial Statement Discussion and Analysis.
  - The audited Summary Financial Statements of the Government focusing on the entire reporting entity.
  - Other audited Financial Reports.

**Volume 2**

- Contains the audited Schedule of Public Sector Compensation Payments of $50,000 or more as paid through the Government Departments as well as those paid by Special Operating Agencies.
- Contains details of unaudited Consolidated Fund and Special Operating Agencies' payments in excess of $5,000 to corporations, firms, individuals, other governments and government agencies.

**Volume 3**

- Contains a reconciliation of core government results to summary results.
- Contains the details of selected core government financial information.
- Contains the details of the core government revenue and expense.
- Contains information provided under statutory requirement.

These statements are all unaudited with the exception of the following:
- The Report of Amounts Paid or Payable to Members of the Assembly; and
- The Northern Affairs Fund.

**Volume 4**

- Contains the audited financial statements of funds, organizations, agencies and enterprises included in the Government Reporting Entity, but is not considered to be part of the Public Accounts of Manitoba.

**CONTENTS OF VOLUME 3 – SUPPLEMENTARY INFORMATION**

**Section 1 – Details of Core Government Financial Information**
This section provides more detailed information with regard to core government Financial Position.

**Section 2 – Details of Core Government Revenue and Expense**
This section provides more detailed information regarding the core government revenue and expense of the fiscal year.

**Section 3 – Information Provided Under Statutory Requirement**
This section provides information that is disclosed in accordance with statutory requirements.

## Summary Revenue: Details and Reconciliation to Core Government Results

**Fiscal Year ending March 31, 2010**

($ millions)

| | Core Government | Consolidation Impacts | Summary |
|---|---|---|---|
| **Source of Revenue** | | | |
| **Income taxes** | | | |
| Individual Income Tax | 2,401.4 | - | 2,401.4 |
| Corporation Income Tax | 257.1 | - | 257.1 |
| **Subtotal: Income taxes** | 2,658.5 | - | 2,658.5 |
| **Other Taxes** | | | |
| Corporations Tax | 233.2 | - | 233.2 |
| Gasoline Tax | 139.8 | 25.1 | 164.9 |
| Land Transfer Tax | 53.7 | - | 53.7 |
| Levy for Health and Education | 364.7 | (100.7) | 264.0 |
| Mining Tax | 10.0 | - | 10.0 |
| Motive Fuel Tax | 90.2 | - | 90.2 |
| Retail Sales Tax | 1,569.8 | - | 1,569.8 |
| Tobacco Tax | 215.5 | - | 215.5 |
| Other Taxes | 11.6 | - | 11.6 |
| Education Property Taxes | - | 667.8 | 667.8 |
| **Subtotal: Other Taxes** | 2,688.5 | 592.2 | 3,280.7 |
| **Fees and Other Revenue** | | | |
| Fines and Costs and Other Legal | 47.9 | - | 47.9 |
| Minerals and Petroleum | 17.7 | - | 17.7 |
| Automobile and Motor Carrier Licences and Fees | 147.3 | - | 147.3 |
| Parks: Forestry and Other Conservation | 34.0 | - | 34.0 |
| Water Power Rentals | 114.7 | - | 114.7 |
| Service Fees and Other Miscellaneous Charges | 117.3 | 1,116.2 | 1,233.5 |
| Revenue Sharing from SOAs | 24.4 | (24.4) | - |
| Tuition Fees | - | 195.8 | 195.8 |
| **Subtotal: Fees and Other Revenue** | 503.3 | 1,287.6 | 1,790.9 |
| **Federal Transfers** | | | |
| Equalization | 2,063.4 | - | 2,063.4 |
| Canada Health Transfer (CHT) | 897.4 | - | 897.4 |
| Canada Social Transfer (CST) | 392.2 | - | 392.2 |
| Infrastructure Renewal | 55.1 | - | 55.1 |
| Manitoba Floodway Expansion | 35.6 | - | 35.6 |
| Shared Cost and Other Transfers | 232.4 | 248.3 | 480.7 |
| **Subtotal: Federal transfers** | 3,676.1 | 248.3 | 3,924.4 |
| **Net Income of Government Business Enterprises (GBEs)** | | | |
| Manitoba Liquor Control Commission | 233.7 | - | 233.7 |
| Manitoba Lotteries Corporation | 306.7 | - | 306.7 |
| Manitoba Hydro-Electric Board | - | 163.0 | 163.0 |
| Workers Compensation Board | - | (18.3) | (18.3) |
| Manitoba Public Insurance Corporation | - | 86.9 | 86.9 |
| **Subtotal: Net Income of GBEs** | 540.4 | 231.6 | 772.0 |
| **Sinking Funds and Other Earnings** | - | 220.0 | 220.0 |
| **Total Revenue** | 10,066.8 | 2,579.7 | 12,646.5 |

## Summary Expenditure: Details and Reconciliation to Core Government Results

**Fiscal Year ending March 31, 2010**

($ millions)

| Sector/Department | Core Government | Consolidation Impacts | Summary |
|---|---|---|---|
| **Health and Healthy Living** | | | - |
| Health | 4,471.9 | 286.2 | 4,758.1 |
| Helathy Living, Youth and Seniors | 71.7 | (0.2) | 71.5 |
| **Total Health and Healthy Living** | 4,543.6 | 286.0 | 4,829.6 |
| **Education** | | | |
| Advanced Education and Literacy | 599.7 | 439.4 | 1,039.1 |
| Education | 1,465.3 | 722.2 | 2,187.5 |
| **Total Education** | 2,065.0 | 1,161.6 | 3,226.6 |
| **Family Services and Consumer Affairs** | 1,292.2 | 3.0 | 1,295.2 |
| **Community, Economic and Resource Development** | | | |
| Aboriginal and Northern Affairs | 41.2 | (0.1) | 41.1 |
| Agriculture, Food and Rural Initiatives | 220.3 | 152.3 | 372.6 |
| Entrepreneurship, Training and Trade | 155.3 | (12.2) | 143.1 |
| Conservation | 136.1 | 2.8 | 138.9 |
| Housing and Community Development | 69.2 | 138.5 | 207.7 |
| Infrastructure and Transportation | 578.8 | (62.0) | 516.8 |
| Local Government | 247.9 | (0.5) | 247.4 |
| Innovation, Energy and Mines | 76.3 | 38.4 | 114.7 |
| Water Stewardship | 32.3 | (0.5) | 31.8 |
| **Total Community, Economic and Resource Development** | 1,557.4 | 256.7 | 1,814.1 |
| **Justice and Other Expenditures** | | | |
| Legislative Assembly | 36.1 | (1.2) | 34.9 |
| Executive Council | 4.1 | (0.1) | 4.0 |
| Civil Service Commission | 6.4 | 1.4 | 7.8 |
| Culture, Heritage and Tourism | 69.0 | 3.0 | 72.0 |
| Employee pensions and other costs | 8.1 | 70.4 | 78.5 |
| Finance | 87.9 | 7.7 | 95.6 |
| Justice | 410.8 | 9.8 | 420.6 |
| Labour and Immigration | 58.4 | 4.5 | 62.9 |
| Sport | 11.9 | 0.5 | 12.4 |
| Enabling Appropriations | 2.9 | | 2.9 |
| Other Appropriations | 173.9 | (40.1) | 133.8 |
| **Total Justice and Other Expenditures** | 869.5 | 55.9 | 925.4 |
| **Debt Servicing Costs** | 240.1 | 516.1 | 756.2 |
| **Total Expenditure** | 10,567.8 | 2,279.3 | 12,847.1 |
| **Subtract: Revenue from Total Expenditure** | 10,066.8 | 2,579.7 | 12,646.5 |
| **Net Result for the Year** | (501.0) | 300.4 | (200.6) |
| Transfer (to) from Debt Retirement Account | (20.0) | 20.0 | - |
| Transfer (to) from Fiscal Stabilization Account | 57.2 | (57.2) | - |
| **Net Income (Loss)** | (463.8) | 263.2 | (200.6) |

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# CASH AND CASH EQUIVALENTS

## As at March 31, 2010

| | 2010 $ | 2009 $ |
|---|---|---|
| **CASH EQUIVALENTS-AT COST** | | |
| Alberta Capital Finance | 15,000,000 | - |
| Bank of Montreal | 34,993,250 | 23,480,020 |
| Bank of Nova Scotia | 25,000,000 | 58,741,930 |
| BCMFA | 24,060,814 | 140,376,713 |
| Canada Housing Trust | 64,276,186 | 153,838,936 |
| Canadian Imperial Bank of Commerce | 9,987,800 | 84,303,016 |
| CDP Financial | 16,989,630 | 24,982,740 |
| City of Toronto | 32,549,723 | 16,680,609 |
| City of Vancouver | 9,992,600 | - |
| City of Winnipeg | - | 27,602,351 |
| Deutsche Bank | 10,156,000 | 47,769,537 |
| Farm Credit | - | 12,627,463 |
| Financement Quebec | 24,718,143 | 636,130 |
| Government of Canada Bonds | 1,903,612,822 | 1,374,926,991 |
| Government of Canada Treasury Bills | 75,389,240 | - |
| HSBC Bank | - | 24,959,000 |
| National Bank of Canada | - | 14,980,590 |
| OSBFC | 43,867,968 | - |
| Province of British Columbia Debentures | 114,777,581 | - |
| Province of New Brunswick Debentures | 35,879,657 | 10,470,665 |
| Province of Newfoundland Debentures | - | 6,768,813 |
| Province of Nova Scotia Debentures | 86,236,377 | 11,869,370 |
| Province of Ontario Debentures | 150,409,765 | 154,235,232 |
| Province of Prince Edward Island Debentures | 2,083,352 | 9,356,008 |
| Province of Quebec Debentures | 13,589,172 | 342,217,998 |
| PSP Capital Inc | 24,987,920 | 24,971,400 |
| Public Schools Finance Board Promissory Notes | 44,249,000 | 49,175,866 |
| Quebec Hydro | 13,820,841 | 30,140,751 |
| Royal Bank of Canada | 39,527,397 | 95,273,842 |
| Toronto Dominion Bank | 9,997,600 | - |
| Workers Compensation Board | 10,000,000 | 13,000,000 |
| Other | 32,094 | 40,971 |
| **TOTAL CASH EQUIVALENTS** | 2,836,184,932 | 2,753,426,942 |
| **BANK BALANCE (Overdraft) (Note 1)** | (94,953,396) | (102,187,719) |
| **TOTAL CASH EQUIVALENTS AND BANK BALANCE** | 2,741,231,536 | 2,651,239,223 |
| Trust Assets (Note 2) | (1,797,198,358) | (1,453,419,585) |
| **CASH AND CASH EQUIVALENTS (Note 4)** | 944,033,178 | 1,197,819,638 |
| **ALLOCATED AS FOLLOWS:** | | |
| **Cash and Cash Equivalents - General** | 764,455,832 | 969,988,034 |
| **Cash and Cash Equivalents - Sinking Funds (Note 3)** | 179,577,346 | 227,831,604 |
| **CASH AND CASH EQUIVALENTS (Note 4)** | 944,033,178 | 1,197,819,638 |

NOTE 1: Order-in-Council 58/1994 authorizes the Minister of Finance to borrow money by the sale of promissory notes or by bank line of credit up to an aggregate amount not exceeding $500,000,000 at any one time.

NOTE 2: This amount primarily represents surplus cash of Crown organizations, Government enterprises, fiduciary and other government related trusts on deposit with the Minister of Finance for investment but not specifically invested. Such deposits are pooled with other available funds of the Government for investment purposes and are accorded a market rate of interest.

NOTE 3: This amount represents uninvested Sinking Fund cash on deposit in the government bank accounts and is thereby an amount owing to the Sinking Fund.

NOTE 4: Province of Manitoba Treasury Bills and Bonds which the Province holds as an investment are not reflected in the Statement of Cash and Cash Equivalents but are offset against the Province of Manitoba related borrowings.

# AMOUNTS RECEIVABLE

**As at March 31, 2010**

| | 2010<br>$ | 2009<br>$ |
|---|---|---|
| **TAXATION REVENUE:** | | |
| Corporation Capital Tax | 533,690 | 2,351,836 |
| Corporation Income Tax | 42,540,000 | 47,868,000 |
| Environmental Protection Tax | 265,866 | 258,143 |
| Gasoline Tax | 14,049,804 | 14,266,644 |
| Levy for Health and Education | 34,021,983 | 29,788,933 |
| Individual Income Tax | 151,257,300 | 146,268,000 |
| Insurance Corporations Tax | 17,898,923 | 17,146,289 |
| Motive Fuel Tax | 9,681,477 | 9,249,229 |
| Oil and Natural Gas Tax | 2,214,406 | 449,749 |
| Retail Sales Tax | 150,533,981 | 148,256,826 |
| Tobacco Tax | 23,420,424 | 16,464,787 |
| | 446,417,854 | 432,368,436 |
| **GOVERNMENT OF CANADA AND OTHER GOVERNMENTS** | | |
| Shared Cost Programs/Agreements | | |
| Agriculture Income Disaster Assistance Program | 13,490,650 | 18,999,057 |
| Agriculture Policy Framework | 593,856 | 407,241 |
| Airport Operation and Maintenance | 154,990 | 133,078 |
| Airport Capital Equipment and PAPI'S | - | 182,925 |
| Animal Health Surveillance | 65,000 | 54,000 |
| Bridging General and Special Care | 533,426 | 1,078,535 |
| Canada Student Loan Act | 2,802,023 | 560,000 |
| Canadian Agricultural Skill Service | - | 560,097 |
| Child Support Guidelines | 1,541,279 | 2,438,300 |
| CHT Program | 118,201 | - |
| Community Based Timber Sampling Project | 215,346 | - |
| Disaster Assistance | 97,359,836 | 41,361,919 |
| Education Programs | 345,000 | - |
| Federal Inspections | 89,783 | 9,672 |
| Flin Flon Agreement | 46,230 | 46,230 |
| Immigrant Settlement Services | - | 28,000 |
| Infrastructure Programs | 41,819,379 | 83,292 |
| Labour Market Strategy for Immigrants | - | 480,759 |
| Migratory Waterfowl Program | 151,000 | - |
| Millennium Scholarship | - | 7,846,103 |
| National Forest Pest Strategy | 85,451 | 50,000 |
| National Safety | - | 268,750 |
| Native Courtworker | 217,656 | 217,700 |
| Northern Flood | 18,008 | 32,841 |
| Official Languages | 16,292,851 | 14,254,916 |
| Promotion of Official Languages | 222,766 | 289,280 |
| Rabies Indemnity Program | 480 | 490 |
| Red River Floodproofing | - | 4,495,730 |
| Red River Floodway | 14,510,327 | 19,360,738 |
| Refunds for Services | 797 | 87,517 |
| Carried Forward | 190,674,335 | 113,327,170 |

| | 2010<br>$ | 2009<br>$ |
|---|---|---|
| Brought Forward | 190,674,335 | 113,327,170 |
| Special Projects | 5,132,883 | 14,936,096 |
| Special Risk Management | 819,201 | 964,168 |
| Wasagamack/St. Theresa | - | 217,276 |
| Winnipeg Inner Core Area Renewed Agreement | - | 465,390 |
| Winter Roads | 4,219,983 | 5,143,899 |
| Young Offenders Act | 11,192,670 | 11,835,853 |
| | 212,039,072 | 146,889,852 |
| Canada Health and Social Transfer | - | 314,250 |
| | 212,039,072 | 147,204,102 |
| **INTEREST INCOME:** | | |
| Province of Manitoba Sinking Fund | 14,981,158 | 19,668,447 |
| Other Investments | 4,546,775 | 11,627,695 |
| | 19,527,933 | 31,296,142 |
| **CROWN ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES:** | | |
| Assiniboine Community College | 21,798 | - |
| Manitoba Agricultural Services Corporation | 1,914,371 | 1,696,564 |
| Manitoba Floodway Authority | 25,914,097 | 13,970,277 |
| Manitoba Health Services Insurance Plan | 1,216,650 | 9,211,163 |
| Manitoba Housing and Renewal Corporation | 53,465 | - |
| Manitoba Hydro-Electric Board | 13,370,866 | 9,503,049 |
| Manitoba Liquor Control Commission | 47,776,902 | 42,563,605 |
| Manitoba Lotteries Corporation | 1,673,290 | 3,580,313 |
| Manitoba Public Insurance Corporation | 9,757,312 | 10,372,446 |
| Regional Health Authorities | 12,298,482 | 11,899,353 |
| Special Operating Agencies | 1,429,130 | 5,610,945 |
| | 115,426,363 | 108,407,715 |
| **OTHER:** | | |
| Healthcare Sinking Funds | 15,936,134 | 15,338,078 |
| Immigration Programs | 2,954,200 | 4,170,600 |
| MPIC Appeals Commission | 543,523 | 723,326 |
| Queen's Bench Suitors Trust | 30,737 | 30,737 |
| Social Allowance | 18,364,000 | 16,779,800 |
| Sundry | 113,435 | 78,445 |
| Sundry Departmental Revenue | 94,462,739 | 78,396,817 |
| Taxation Audit | 34,975 | 27,532 |
| | 132,439,743 | 115,545,335 |
| Amounts Receivable Before Valuation Allowance | 925,850,965 | 834,821,730 |
| Less: Valuation Allowance | 77,703,982 | 71,993,359 |
| **AMOUNTS RECEIVABLE** | 848,146,983 | 762,828,371 |

# LOANS AND ADVANCES

**As at March 31, 2010**

| Amount $ | 2009 Valuation Allowance $ | Net $ | | Amount $ | 2010 Valuation Allowance $ | Net $ |
|---|---|---|---|---|---|---|
| | | | **CROWN ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES** | | | |
| 907,685 | - | 907,685 | Assiniboine Community College | 814,478 | - | 814,478 |
| 4,720,250 | - | 4,720,250 | Brandon University | 5,779,680 | - | 5,779,680 |
| - | - | - | College universitaire de Saint Boniface | 200,000 | - | 200,000 |
| | | | Communities Economic Development Fund: | | | |
| 14,409,763 | 2,158,262 | 12,251,501 | Business Loan Program | 15,736,118 | 2,219,584 | 13,516,534 |
| 12,842,716 | 3,131,311 | 9,711,405 | Fisherman's Loan Program | 12,172,185 | 3,379,578 | 8,792,607 |
| 200,000 | - | 200,000 | Compensation for Victims of Crime | 200,000 | - | 200,000 |
| - | - | - | Leaf Rapids Town Properties | 500,000 | - | 500,000 |
| 346,393,771 | 31,305,279 | 315,088,492 | Manitoba Agricultural Services Corporation | 339,371,570 | 31,220,759 | 308,150,811 |
| - | - | - | Manitoba Conservatory of Music & Arts | 120,000 | - | 120,000 |
| 106,969,121 | 26,977,513 | 79,991,608 | Manitoba Development Corporation (Note 1) | 125,525,254 | 29,231,589 | 96,293,665 |
| 350,258,326 | 214,556,005 | 135,702,321 | Manitoba Housing and Renewal Corporation | 378,678,335 | 203,176,339 | 175,501,996 |
| 7,835,526,952 | - | 7,835,526,952 | Manitoba Hydro-Electric Board | 8,288,455,608 | - | 8,288,455,608 |
| 172,607,759 | - | 172,607,759 | Manitoba Lotteries Corporation | 159,851,245 | - | 159,851,245 |
| - | - | - | Manitoba Public Insurance Corporation | 2,026,623 | - | 2,026,623 |
| 500,000 | - | 500,000 | Manitoba Trade and Investment Corporation | 500,000 | - | 500,000 |
| 4,300,000 | - | 4,300,000 | Manitoba Water Services Board | 6,450,800 | - | 6,450,800 |
| - | - | - | Northern Affairs Fund | 4,550,000 | - | 4,550,000 |
| 52,255,939 | - | 52,255,939 | Red River College | 50,978,150 | - | 50,978,150 |
| 38,797,675 | - | 38,797,675 | Special Operating Agencies | 95,003,070 | - | 95,003,070 |
| 4,986,111 | - | 4,986,111 | Sport Manitoba Inc. | 15,697,222 | - | 15,697,222 |
| 149,579,724 | - | 149,579,724 | University of Manitoba | 184,301,242 | - | 184,301,242 |
| 28,614,308 | - | 28,614,308 | University of Winnipeg | 64,340,237 | - | 64,340,237 |
| 250,000 | 250,000 | - | Venture Manitoba Tours Ltd. | 250,000 | 250,000 | - |
| 250,000 | - | 250,000 | Workers Compensation Board | 250,000 | - | 250,000 |
| 9,124,370,100 | 278,378,370 | 8,845,991,730 | | 9,751,751,817 | 269,477,849 | 9,482,273,968 |
| 9,124,370,100 | 278,378,370 | 8,845,991,730 | Carried Forward | 9,751,751,817 | 269,477,849 | 9,482,273,968 |

| Amount $ | 2009 Valuation Allowance $ | Net $ | | Amount $ | 2010 Valuation Allowance $ | Net $ |
|---|---|---|---|---|---|---|
| 9,124,370,100 | 278,378,370 | 8,845,991,730 | Brought Forward | 9,751,751,817 | 269,477,849 | 9,482,273,968 |
| | | | **OTHER GOVERNMENTS** | | | |
| | | | Advances to Employees and Others re: | | | |
| 228,892 | - | 228,892 | Travel and Other Expenses | 227,632 | - | 227,632 |
| 20,466,080 | - | 20,466,080 | Health and Social Services Agencies | 23,022,649 | - | 23,022,649 |
| 3,835,145 | 3,835,145 | - | Manitoba Potash Corporation | 3,835,145 | 3,835,145 | - |
| 34,435,459 | 11,494,059 | 22,941,400 | Manitoba Student Loan Service Bureau | 43,455,046 | 11,079,929 | 32,375,117 |
| 55,000 | - | 55,000 | Regional Employment Agencies | 140,000 | - | 140,000 |
| | | | Rural Economic Development | | | |
| 3,141,792 | 512,418 | 2,629,374 | Initiatives Program | 3,141,792 | 477,074 | 2,664,718 |
| 458,041 | - | 458,041 | Treaty Indian Fuel Tax | 456,041 | - | 456,041 |
| 125,224 | - | 125,224 | Sundry | 124,694 | - | 124,694 |
| 62,745,633 | 15,841,622 | 46,904,011 | | 74,402,999 | 15,392,148 | 59,010,851 |
| 9,187,115,733 | 294,219,992 | 8,892,895,741 | **TOTAL LOANS AND ADVANCES** | 9,826,154,816 | 284,869,997 | 9,541,284,819 |

**NOTE 1:** Advances made to the Manitoba Development Corporation consisted of the following:

Loans and equity investments made under authority of Part II of the Manitoba Development Corporation Act:

| | | |
|---|---|---|
| 3759326 Canada Limited | $ | 3,256,800 |
| Acetek Composites Inc | | 682,030 |
| Acsion Industries Inc | | 392,263 |
| Apotex Fermentation Inc | | 403,678 |
| Canterbury | | 3,965,502 |
| CentreStone Venture | | 2,721,454 |
| City of Winnipeg | | 11,100,000 |
| Color Ad Packaging | | 4,000,000 |
| CP Loewen Enterprises | | 9,686,000 |
| DeFehr Furniture | | 4,000,000 |
| Ensis Growth Fund Inc | | 239,682 |
| Glacier LP | | 8,800,000 |
| Hytek Ltd | | 10,000,000 |
| Intelligent Hospital Systems Inc | | 2,300,000 |
| International Education | | 130,000 |
| Magellan Aerospace Ltd | | 3,253,333 |
| Manitoba Conservatory of Music | | 100,000 |
| Manitoba Science & Technology Fund | | 1,798,845 |
| MCF Capital Inc | | 4,363,200 |
| Monarch Industries Ltd | | 2,999,952 |
| Motor Coach Industries Limited | | 6,800,000 |
| Paletta & Co | | 5,500,000 |
| Palliser Furniture Ltd | | 15,000,000 |
| Premier Horticulture | | 2,833,333 |
| Prendiville Corp | | 625,000 |
| Renaissance Capital | | 3,000,000 |
| Western Life Science | | 5,800,000 |
| Winnipeg Airport Authority | | 11,774,182 |
| | | 125,525,254 |

# LONG-TERM INVESTMENTS

**As at March 31, 2010**

| 2009 Amount $ | 2009 Valuation Allowance $ | 2009 Net $ | | 2010 Amount $ | 2010 Valuation Allowance $ | 2010 Net $ |
|---|---|---|---|---|---|---|
| | | | **SHARES AND DEBENTURES OF CROWN ORGANIZATIONS** | | | |
| | | | **Common Shares** | | | |
| 100 | 100 | - | Leaf Rapids Town Properties Ltd. - 100 shares | 100 | 100 | - |
| 1 | - | 1 | Manitoba Development Corporation - 10 shares | 1 | - | 1 |
| 7,500,000 | 7,055,223 | 444,777 | Manitoba Hazardous Waste Management Corporation - 75,000 shares | 7,500,000 | 7,055,223 | 444,777 |
| 1,370,718 | 1,370,718 | - | Venture Manitoba Tours Ltd. - 3,643,500 shares | 1,370,718 | 1,370,718 | - |
| 8,870,819 | 8,426,041 | 444,778 | | 8,870,819 | 8,426,041 | 444,778 |
| | | | **Preferred Shares** | | | |
| 2,025,801 | 2,025,801 | - | Leaf Rapids Town Properties Ltd. - 26,210, 8.15% dividend, non-cumulative redeemable | 2,025,801 | 2,025,801 | - |
| | | | **Debentures** | | | |
| - | - | - | Leaf Rapids Town Properties Ltd. | - | - | - |
| 10,896,620 | 10,451,842 | 444,778 | Total Shares and Debentures of Crown Organizations | 10,896,620 | 10,451,842 | 444,778 |
| | | | **OTHER INVESTMENTS AT COST** | | | |
| | | | **Common Shares** | | | |
| 1 | - | 1 | Manitoba ARC Authority - 1 share | 1 | - | 1 |
| 1 | - | 1 | North Portage Development Corporation - 1 share | 1 | - | 1 |
| 1 | - | 1 | Inter Provincial Lottery Corporation - 1 share | 1 | - | 1 |
| 5,000,000 | 5,000,000 | - | Manitoba Potash Corporation - 490,000 shares | 5,000,000 | 5,000,000 | - |
| | | | **Preferred Shares** | | | |
| 4,500,000 | 4,500,000 | - | Rancher's Choice - 1 share | 4,500,000 | 4,500,000 | - |
| | | | **Special Shares** | | | |
| 2,000,000 | 2,000,000 | - | Crocus Investment Fund - 2,000,000 shares | 2,000,000 | 2,000,000 | - |
| 11,500,003 | 11,500,000 | 3 | Total Other Investments | 11,500,003 | 11,500,000 | 3 |
| 22,396,623 | 21,951,842 | 444,781 | **TOTAL LONG TERM INVESTMENTS** | 22,396,623 | 21,951,842 | 444,781 |

# CHANGES IN VALUATION ALLOWANCE

## For the Year Ended March 31, 2010

| | 2010<br>$ | 2009<br>$ |
|---|---|---|
| Balance, beginning of year | 316,171,834 | 339,423,043 |
| **Increase (Decrease) in Valuation Allowance** | | |
| Communities Economic Development Fund: | | |
| Business Loan Program | 199,776 | 175,832 |
| Fisherman's Loan Program | 287,499 | 105,001 |
| Hudson Bay Mining and Smelting Co. Ltd. | - | (63,899) |
| Manitoba Agricultural Services Corporation | 347,793 | 6,190,251 |
| Manitoba Development Corporation | 6,064,973 | 3,149,421 |
| Manitoba Housing and Renewal Corporation | (11,379,666) | (10,414,038) |
| Manitoba Student Loans | (414,130) | 1,288,570 |
| Rural Economic Development Initiative Program | (35,344) | (66,716) |
| | (4,929,099) | 364,422 |
| **Write-Down(off) of Loans, Advances and Long-Term Investments** | | |
| Communities Economic Development Fund: | | |
| Business Loan Program | 138,454 | 199,417 |
| Fisherman's Loan Program | 39,232 | 95,642 |
| Leaf Rapids Town Properties Ltd. | - | 1,498,577 |
| Manitoba Agricultural Services Corporation | 432,313 | 1,238,516 |
| Manitoba Development Corporation | 3,810,897 | 20,291,074 |
| Venture Capital Program | - | 292,405 |
| | 4,420,896 | 23,615,631 |
| Balance, end of year | 306,821,839 | 316,171,834 |

# TRUST ASSETS

## As at March 31, 2010

| | 2010 $ | 2009 $ |
|---|---|---|
| **Manitoba Public Insurance Corporation:** | | |
| Access Roads Edmonton Ltd | 4,510,159 | 4,573,813 |
| Alberta Capital Finance | 5,027,500 | - |
| Alberta Treasury Branch | 11,049,320 | 11,049,320 |
| Bank of America | - | 4,998,850 |
| Bank of Montreal | - | 2,995,740 |
| Bank of Nova Scotia | - | 2,999,490 |
| BC Municipal Financing Authority | 16,686,076 | 6,383,776 |
| Can 97517650 (Pool) | 4,594,584 | 7,988,537 |
| Canada Housing Trust | 55,780,787 | 25,629,780 |
| Canadian Imperial Bank of Commerce | - | 8,949,640 |
| Cantebury | 1,959,441 | 1,815,441 |
| Centrestone | 1,167,426 | 1,017,124 |
| Cities, Villages, Towns and Rural Municipalities | 78,387,751 | 87,129,325 |
| Citigroup Financial | - | 16,914,380 |
| Deutsche Bank | 2,998,920 | 2,998,920 |
| EM Advisors Inc | 1 | 1 |
| ENSIS Investment Ltd. Partnership | 951,824 | 951,824 |
| Equity Investments | 369,381,055 | 386,329,577 |
| GE Capital | - | 4,994,450 |
| Government of Canada Bonds | 310,082,519 | 180,367,197 |
| ING Bank of Canada | 2,996,940 | 2,996,940 |
| Manitoba Capital Fund Ltd | 1,713,200 | 1,713,200 |
| Manitoba Health Institutions | 13,352,000 | 13,352,000 |
| Manitoba Hydro Savings Bond | - | 916,147 |
| Manitoba Municipal Bonds | 14,058,252 | 16,057,629 |
| Milit Air Inc | 1,607,345 | 1,731,509 |
| Omers Realty Corporation | - | 4,968,050 |
| OSBFC | 7,979,280 | 7,979,280 |
| OSIFA/OIPC | 9,983,700 | 9,983,700 |
| Province of British Columbia | 2,000,440 | - |
| Province of Manitoba Debentures | 327,849,603 | 386,168,367 |
| Province of New Brunswick Debentures | 35,392,207 | 27,352,627 |
| Province of Newfoundland Debentures | 3,984,186 | 3,984,186 |
| Province of Ontario Debentures | 214,973,206 | 134,495,609 |
| Province of Prince Edward Island Debentures | 8,810,494 | 8,810,494 |
| Province of Quebec Debentures | 70,955,958 | 71,071,981 |
| Province of Saskatchewan Debentures | 4,985,550 | 19,488,783 |
| Quebec Hydro Bonds | 13,158,570 | 13,158,570 |
| Renaissance Capital | 335,250 | 504,000 |
| RFG | 5,755,050 | 5,183,164 |
| Royal Bank of Canada | - | 4,999,200 |
| Carried Forward | 1,602,468,594 | 1,493,002,621 |

| | 2010<br>$ | 2009<br>$ |
|---|---|---|
| Brought Forward | 1,602,468,594 | 1,493,002,621 |
| School Division Debentures | 432,137,238 | 393,135,814 |
| Sun Life Financial | - | 9,743,700 |
| Toronto Dominion Bank | - | 5,129,050 |
| Western Life Sciences Venture Fund | 1,000,000 | 1,000,000 |
| Winnipeg Airport Authority | 15,000,000 | 10,000,000 |
| | 2,050,605,832 | 1,912,011,185 |
| Manitoba Development Corporation | 65,610,453 | 50,527,800 |
| Manitoba Hydro-Electric Board | 351,551,646 | 652,008,118 |
| Red River College | 14,161,488 | 9,973,145 |
| University of Manitoba | 817,220 | 817,220 |
| **Miscellaneous Trust:** | | |
| *The Suitors' Money Act* - | | |
| Cash in Canadian Imperial Bank of Commerce | 4,428,823 | 4,046,223 |
| | 2,487,175,462 | 2,629,383,691 |
| **CASH AND EQUIVALENTS** | 1,797,198,358 | 1,453,419,585 |
| | 4,284,373,820 | 4,082,803,276 |

# ACCOUNTS PAYABLE, ACCRUED CHARGES, PROVISIONS AND DEFERRALS

**As at March 31, 2010**

| | 2010<br>$ | 2009<br>$ |
|---|---|---|
| **ACCOUNTS PAYABLE:** | | |
| Accounts payable | 320,939,746 | 324,096,696 |
| Communities Economic Development Fund | 38,584 | 179,429 |
| Community Colleges | 175,275 | 138,175 |
| Contractual Holdbacks | 15,893,722 | 12,185,925 |
| Debenture Coupons due, but not presented | 193,417 | 193,417 |
| Drug Utilization Management Agreement | 1,461,262 | - |
| Government of Canada - | | |
| Goods and Services Tax | 52,576 | 6,153 |
| Income Tax Collection Agreement | 900,000 | 3,000,000 |
| Manitoba Savings Bonds matured, but not presented for payment | 794,649 | 823,249 |
| Manitoba Tax Credit Programs | 198,831,750 | 200,862,500 |
| Mining Tax Refund | 8,913,475 | 80,843,872 |
| Social Programs - Family Services and Health Programs | 16,372,116 | 17,894,475 |
| Taxation Refunds | 80,329,859 | 73,938,686 |
| Tuition Tax Rebate | 15,544,000 | 7,702,000 |
| | 660,440,431 | 721,864,577 |
| **CROWN ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES:** | | |
| Communities Economic Development Fund | 2,146,388 | 1,991,001 |
| Crown Organizations - Severance Liability | 127,924,329 | 126,837,131 |
| Crown Organizations - Vacation Liability | 137,387,384 | 136,763,228 |
| Manitoba Agricultural Services Corporation | 1,947,613 | 2,480,476 |
| Manitoba Development Corporation | 572,285 | 407,435 |
| Manitoba Floodway Authority | 1,199,789 | 629,862 |
| Manitoba Gaming Control Commission | 141,062 | - |
| Manitoba Health Services Insurance Plan | 63,903,739 | 21,720,952 |
| Special Operating Agencies | 10,972,327 | 6,796,252 |
| | 346,194,916 | 297,626,337 |
| **ACCRUED CHARGES:** | | |
| Interest accrued on Provincial Debentures, Savings Bonds, Treasury Bills and Trust Funds, less amounts thereof payable by Crown Organizations or Other Entities | 239,634,571 | 249,598,565 |

| | 2010<br>$ | 2009<br>$ |
|---|---|---|
| Other Accrued Liabilities: | | |
| Agrinvest | 19,900,376 | 17,834,630 |
| Canadian Agricultural Income Stabilization Program | 43,690,670 | 72,667,363 |
| Canadian Farm Income Program (formerly AIDA) | - | 240,523 |
| Compensation for Victims of Crime | 24,065,000 | 21,268,000 |
| Disaster Assistance | 11,400,001 | 5,084,610 |
| Economic Development Partnership Agreement | 1,754,367 | 1,712,364 |
| Environmental Liabilities | 521,156,727 | 539,544,143 |
| Fairford First Nation | 7,638,000 | 7,638,000 |
| Flood Claims | 17,971,470 | 15,783,363 |
| Government Information Systems Management Organization (Man.) Inc. | 92,038 | 92,038 |
| Infrastructure Works Program | 23,507,796 | 18,258,450 |
| Land Acquisition Claims | - | 1,569,848 |
| Long Term Disabilities | 18,216,000 | 27,751,912 |
| MAFRI Farmland Rebate | 1,737,202 | 2,107,588 |
| Salaries and Benefits | 100,358,972 | 94,736,405 |
| Salaries and Benefits - Severance | 106,264,438 | 104,695,427 |
| VLT Grants Payable | - | 970,101 |
| Workers Compensation Board | 24,362,545 | 23,247,347 |
| Sundry | 1,205,075 | 1,392,927 |
| | 923,320,677 | 956,595,039 |
| **PROVISION FOR FUTURE LOSSES ON GUARANTEES:** | | |
| Manitoba Agricultural Services Corporation | 15,393,707 | 15,146,133 |
| Manitoba Business Start Program | 502,734 | 462,246 |
| Manitoba Capital Fund | 71,229 | 71,229 |
| Manitoba Grow Bonds | 3,124,961 | 3,124,961 |
| Manitoba Student Financial Assistance Program | - | 311,374 |
| Rural Entrepreneurial Assistance Program | 1,868,635 | 1,587,965 |
| Venture Manitoba Tours Ltd. | 564,705 | 564,705 |
| Other | 186,392 | 186,392 |
| | 21,712,363 | 21,455,005 |
| **DEFERRALS:** | | |
| **Deferred Revenue** | | |
| Courts - Fine Remittances | 32,990,412 | 29,583,106 |
| Cottage Lots | 6,773,101 | 9,322,645 |
| Government of Canada - Advances re: Shared Cost Programs Not Yet Claimed | 34,576,229 | 12,382,853 |
| Vehicle Registration | 56,818,214 | 54,756,928 |
| Other | 1,804,967 | 1,488,346 |
| | 132,962,923 | 107,533,878 |
| | 2,324,265,881 | 2,354,673,401 |

# AMOUNTS HELD IN TRUST FOR INVESTMENT OR ADMINISTRATION

**As at March 31, 2010**

| | 2010<br>$ | 2009<br>$ |
|---|---|---|
| **GOVERNMENT BUSINESS ENTERPRISES** | | |
| **ON DEPOSIT FOR INVESTMENT:** | | |
| Manitoba Hydro-Electric Board | 971,937,580 | 833,759,357 |
| Manitoba Liquor Control Commission | 46,362,611 | 46,286,398 |
| Manitoba Public Insurance Corporation | 2,179,507,914 | 2,190,141,410 |
| | 3,197,808,105 | 3,070,187,165 |
| **ON DEPOSIT FOR ADMINISTRATION:** | | |
| Manitoba Public Insurance Corporation | - | 216,287 |
| **CROWN ORGANIZATIONS** | | |
| **ON DEPOSIT FOR INVESTMENT:** | | |
| Communities Economic Development Fund | 687,164 | 513,295 |
| Community Colleges - | | |
| Assiniboine | 7,115,355 | 6,931,401 |
| University College of the North | 10,903,192 | 9,876,813 |
| Red River College | 4,008,506 | 20,884,583 |
| Bursary and Scholarship Fund | 15,228,127 | 12,303,319 |
| Student Building | 169,611 | 113,557 |
| Crown Corporations Council | 266,177 | 265,824 |
| Economic Innovation and Technology Council | 23,636 | 75,450 |
| Helen Betty Osborne Foundation | 214,046 | 213,555 |
| Leaf Rapids Town Properties Limited | 791 | 790 |
| Manitoba Agricultural Services Corporation | 393,675,374 | 380,981,668 |
| Manitoba Arts Council | 30,059 | 287,362 |
| Manitoba Centennial Centre Corporation | 832,296 | 935,190 |
| Manitoba Centennial Centre Corporation - Foundation of the Future | 54,041 | 53,880 |
| Manitoba Development Corporation | 70,338,337 | 54,533,623 |
| Manitoba Gaming Control Commission | 1,523,531 | 1,271,079 |
| Manitoba Habitat Heritage Corporation | 201,284 | 308,807 |
| Manitoba Horse Racing Commission | 309,422 | 307,729 |
| Manitoba Housing and Renewal Corporation | 76,602,024 | 89,838,947 |
| Manitoba Product Stewardship Corporation | - | 857,563 |
| Manitoba Trade & Investment Corporation | 500,000 | 500,000 |
| Special Operating Agencies Financing Authority - | | |
| Civil Legal Services | 601,274 | 601,249 |
| Companies Office | 3,135,324 | 3,532,073 |
| Crown Lands and Property Agency | 672,539 | 674,381 |
| Food Development Centre | 931,753 | 861,087 |
| Industrial Technology Centre | 274,565 | 428,158 |
| Manitoba Education, Research, and Learning Information Networks | 509,859 | 354,542 |
| Manitoba Securities Commission | 9,074,793 | 7,659,073 |
| Manitoba Text Book Bureau | 64,195 | 64,195 |
| Materials Distribution Agency | 819,918 | 854,968 |
| Carried Forward | 598,767,193 | 596,084,161 |

| | 2010 $ | 2009 $ |
|---|---|---|
| Brought Forward | 598,767,193 | 596,084,161 |
| Office of the Fire Commissioner | 559,386 | 4,059,386 |
| Organization and Staff Development | 39,461 | 499,120 |
| Pineland Forest Nursery | 187,033 | 187,033 |
| Public Trustee | 13,940,500 | 12,885,500 |
| Property Registry | 10,396,431 | 12,690,921 |
| Vehicle and Equipment Management Agency | 270,126 | 270,126 |
| Vital Statistics | 302,415 | 701,692 |
| Travel Manitoba | - | 219,216 |
| University of Manitoba | 979,368 | 928,796 |
| | 625,441,913 | 628,525,951 |
| **ON DEPOSIT FOR ADMINISTRATION:** | | |
| Economic Innovation and Technology Council | 73,342 | 5,420 |
| Manitoba Agricultural Services Corporation | 26,113,578 | 25,271,869 |
| Manitoba Development Corporation | 115,826 | 132,849 |
| Manitoba Floodway Authority | 26,038,242 | 14,762,243 |
| Manitoba Gaming Control Commission | 81,593 | 50,932 |
| Manitoba Health Services Insurance Plan | 262,501,025 | 242,785,932 |
| Manitoba Housing and Renewal Corporation | 69,574 | 69,574 |
| Manitoba Trade and Investment Corporation | 357,947 | 333,051 |
| Manitoba Water Services Board | 70,205 | 15,065 |
| Public Schools Finance Board - | | |
| Capital Facilities Payroll | 327,445 | 344,230 |
| Special Operating Agencies Financing Authority - | | |
| Civil Legal Services | 764,106 | 614,115 |
| Companies Office | 329,443 | 348,940 |
| Green Manitoba Eco Solutions | 804,790 | 892,007 |
| Industrial Technology Centre | 4,686 | 5,414 |
| Manitoba Securities Commission | 514,975 | 741,629 |
| Materials Distribution Agency | 418,528 | 454,850 |
| Manitoba Education, Research, and Learning Information Networks | 99,839 | 21,548 |
| Office of the Fire Commissioner | 4,289,813 | 2,688,196 |
| Organization and Staff Development | 333,724 | 203,345 |
| Public Trustee | 206,962 | 120,596 |
| Property Registry | 747,908 | 1,218,625 |
| Vehicle and Equipment Management Agency | - | 2,403,975 |
| Vital Statistics | - | 44,575 |
| Special Operating Agencies Financing Authority | 29,347 | 25,799 |
| Travel Manitoba | - | 33,818 |
| | 324,292,899 | 293,588,596 |

## FIDUCIARY AND OTHER GOVERNMENT RELATED TRUSTS

| | | |
|---|---|---|
| **ON DEPOSIT FOR INVESTMENT:** | | |
| Agencies Self Insurance | 15,500,218 | 9,430,331 |
| Cormorant Community Council | 222,562 | 178,980 |
| Critical Wildlife Habitat Program | 100,642 | 154,405 |
| Domtar Perpetual Care Security Fund | 452,748 | 342,505 |
| Employee Charitable Donations | 2,141,272 | 2,058,599 |
| Federal Gas Tax | 164,632 | 163,968 |
| Carried Forward | 18,582,074 | 12,328,788 |

| | 2010 $ | 2009 $ |
|---|---|---|
| Brought Forward | 18,582,074 | 12,328,788 |
| Government Departments - | | |
| Finance - Sundry Trust | 1,524 | 1,522 |
| Highways - Dealer Bonds | 87,733 | 139,003 |
| Justice - Civil Litigation Branch | 863,886 | 862,444 |
| Labour - Employment Standards | 83,117 | 55,113 |
| Hudson Bay Co. Archives | 104,150 | 103,969 |
| Humane Seizures | 154,036 | 153,768 |
| MLA Pension Funds | 87,094 | 98,752 |
| Manitoba Developmental Centre | 150,018 | 150,000 |
| Manitoba Law Foundation | - | 3,148,748 |
| Manitoba Opportunities Fund - Interest Acc | 19,468,854 | 17,710,972 |
| Manitoba Transit Agreement | 1,197,721 | 1,195,640 |
| Municipal Employees' Benefit Fund | 838,162 | 836,537 |
| Nelson House Community Council | 69,224 | 49,133 |
| Northern Communities | 3,077,840 | 3,512,977 |
| Norway House Community Council | 544,328 | 608,079 |
| Oak Hammock Marsh | - | 101,770 |
| Prairie Habitat Joint | 55,603 | 109,385 |
| Provincial Archives Bequests | 44,384 | 44,314 |
| Provincial/Territorial Base Funding Agreement | 48,687,506 | - |
| Riparian Stewardship Program | 150,963 | 332,783 |
| Selkirk Mental Health Centre | 95,000 | 100,000 |
| Training Completion Fund | 491,081 | 490,591 |
| Treaty Land Entitlement - Timber Dues | 25,295 | 25,276 |
| Water Stewardship | 781,409 | 783,440 |
| | 95,641,002 | 42,943,004 |
| **ON DEPOSIT FOR ADMINISTRATION:** | | |
| Aboriginal Education Research Forum | 28,250 | 23,520 |
| Aboriginal Services | 3,178,826 | 3,252,915 |
| Agencies Self Insurance | 6,010,743 | 9,784,721 |
| Amounts Collected on Behalf of Municipalities and Local Governments re Permits and Leases | 1,508,456 | 1,539,949 |
| Assiniboine Community College Renovations | 178,239 | 178,239 |
| Awards of Excellence Program | 18 | 3,318 |
| Brandon Chiller Project | 84,279 | 84,279 |
| Builders' Lien Act | 1,778,916 | 1,533,038 |
| Canada Environment Enforcement Conference | 78,246 | 83,504 |
| Canada-Manitoba Fisheries Initiative | 121,000 | 191,000 |
| Canadian Heritage Centre | 25,744 | 25,744 |
| Churchill Regional Health Authority | 261,230 | 261,230 |
| Community Connections | 1,130 | 6,130 |
| Conferences and Seminars | 3,302,233 | 2,933,114 |
| Consumer Protection Act | 505,312 | 578,032 |
| Contractual Holdbacks | 5,082,249 | 8,438,147 |
| Cooperative Parks Promotion | 13,806 | 13,806 |
| Copyright Fees | 511,038 | 274,315 |
| Cottage Lot Draw Deposits | 18,800 | 19,300 |
| Crime Prevention Awards | 1,083 | 170 |
| Carried Forward | 22,689,598 | 29,224,471 |

| | 2010<br>$ | 2009<br>$ |
|---|---|---|
| Brought Forward | 22,689,598 | 29,224,471 |
| Criminal Property Forfeiture Act | 102,360 | - |
| Dealer's Bond | 13,634 | 13,634 |
| Donations - | | |
| Falcon Lake Ambulance | - | 6,524 |
| Manitoba School for the Deaf | 55,588 | 59,035 |
| Parks - Special Events | - | 302 |
| Employee Charitable Donations | 67,953 | 72,532 |
| FDC Project #106044 | 44,649 | 44,649 |
| Federal Gas Tax | 62,983 | 6,630 |
| Floodproofing - Sale of Buildings | - | 35,330 |
| Forfeited Property Sharing | 4,243 | 4,243 |
| Gates Library Initiative | 1 | 1,734 |
| Guarantee Deposits | 8,690,581 | 8,865,675 |
| Highways Tender Deposits | 7,052 | 7,491 |
| Highway Traffic Act | 8,000 | 8,000 |
| International Projects | 49,537 | 49,537 |
| IRP - USD Funds | 96,199 | 96,199 |
| Justice Contingent | 2,749 | 2,136 |
| Judges' Parking | 17,439 | 15,748 |
| Land Sat TM Imagery Update | 294,313 | 289,313 |
| Leaf Rapids Town Property | 31,778 | - |
| Louisiana Pacific | 142,175 | 23,451 |
| M R E M Suspense Account | 41,834 | 33,857 |
| Manitoba 2000 FAS Conference | 392,546 | 247,718 |
| Manitoba Health Authority Ambulance Service | - | 26,701 |
| Manitoba Jobs Fund | 5,859 | 5,859 |
| Manitoba Lotteries Corporation | 26,474 | 26,474 |
| Manitoba Opportunities Fund | 23,517 | 17,982 |
| Manitoba Transit Agreement | 188,370 | 188,370 |
| Manitoba Tree Improvement Co-op | 24,315 | 24,663 |
| Migratory Waterfowl Permits and Stamps | 38,230 | 43,796 |
| Minister of Rural Development | 1,695,326 | 1,759,610 |
| National Forest Inventory | 346,764 | 277,714 |
| NCB Evaluation | 38,786 | 38,786 |
| Office of the Auditor General | 5,041 | 5,041 |
| Olympic Manitoba Sponsorships | 71,053 | - |
| Ortho Refresh Program | 50,000 | 50,000 |
| Place of Honour Publication | - | 18,817 |
| Private Dragging and Snowplowing | 146 | 146 |
| Program Partnership - MAF | 1,494 | 8,599 |
| PVS - Act Surety Claims | 55,000 | 50,000 |
| Remote Sensing - CFS | 17,000 | 17,000 |
| Risk Mitigation Conference | 2,625 | 2,625 |
| Royalties - Geocomp Sales | 9,963 | 9,963 |
| Rural Forum | 15,164 | 34,331 |
| Security Deposit Compensation Fund | 130,940 | 91,592 |
| Single Application for Vehicle Registration | 781 | 781 |
| Carried Forward | 35,562,060 | 41,807,059 |

| | 2010<br>$ | 2009<br>$ |
|---|---|---|
| Brought Forward | 35,562,060 | 41,807,059 |
| Selkirk Mental Health Centre Trust | 98,866 | 98,372 |
| Status of Women | 37,832 | 3,182 |
| Suitors' Money Act | 4,428,823 | 4,046,223 |
| Sundry | 60,968 | 714,223 |
| Training Completion Fund | 767,135 | 554,495 |
| Veterinary Services - Recruitment Fund | 4,612 | 4,592 |
| Winnipeg Folk Festival | 136,143 | 86,271 |
| WCFS Internally Restricted Funds | 46,151 | 27,855 |
| WNCP - Charter 3 Project | 47,310 | - |
| | 41,189,900 | 47,342,272 |
| | 4,284,373,820 | 4,082,803,276 |

# GUARANTEES

## As at March 31, 2010

The Province has been authorized to guarantee the following promissory notes, loans, bank lines of credit, mortgages and other securities:

| Purpose | Guarantee Authorized | Principal Amount Outstanding Under Guarantee As at March 31, 2010 |
|---|---|---|
| Assiniboine Community College | 1,500,000 | - |
| Manitoba Business Start Program | 5,000,000 | 2,257,811 |
| Manitoba Film Guarantee Program | 840,000 | 597,970 |
| Manitoba Housing and Renewal Corporation | 10,000,000 | 1,389,120 |
| Manitoba Opera Association Inc. (Note) | 141,300 | 140,000 |
| Manitoba Opportunities Fund Ltd. | 338,500,000 | 275,638,755 |
| Manitoba Student Aid Program | 20,000,000 | 1,505,014 |
| Red River College | 5,000,000 | - |
| Rural Entrepreneur Assistance Program | 12,561,858 | 11,256,239 |
| Rural Municipality of Richot | 1,035,000 | 476,148 |
| University College of The North | 1,500,000 | - |
| Venture Manitoba Tours Ltd. | 250,000 | - |
| Winnipeg Symphony Orchestra Inc. | 285,000 | - |
| | 396,613,158 | 293,261,057 |
| Securities Guaranteed by the Province - | | |
| The Manitoba Hydro-Electric Board | 251,051,300 | |
| Manitoba Grow Bonds | 3,650,000 | 254,701,300 |
| | | 547,962,357 |

Note: The Manitoba Development Corporation is administering this guarantee for the Province.

# CUSTODIAL TRUST FUNDS HELD BY THE DEPARTMENT OF FINANCE AND OTHER GOVERNMENT DEPARTMENTS

**As at March 31, 2010**

| | Cash On Hand | Cash In Bank | Bonds and Other Securities | 2010 Balance | 2009 Balance |
|---|---|---|---|---|---|
| **FINANCE:** | | | | | |
| Conservation | - | - | 338,470 | 338,470 | 338,470 |
| Economic Innovations and Technology Council | - | - | 1 | 1 | 1 |
| Environmental Operations Divisions | - | - | 500,000 | 500,000 | 500,000 |
| Finance | - | - | 6,193,252 | 6,193,252 | 805,962 |
| Justice | - | - | 46,030 | 46,030 | 46,030 |
| Public Service Group Insurance Fund | - | - | 91,321,950 | 91,321,950 | 89,851,040 |
| **OTHER GOVERNMENT DEPARTMENTS:** | | | | | |
| Aboriginal and Northern Affairs | 100 | 13,591,697 | - | 13,591,797 | 8,749,249 |
| Agriculture, Food and Rural Initiatives | - | 66,964 | - | 66,964 | 61,121 |
| Education | - | 5,670 | - | 5,670 | 8,618 |
| Family Services and Consumer Affairs | 1,260 | 445,221 | 150,000 | 596,481 | 504,766 |
| Health | 2,000 | 14,633 | 50,000 | 66,633 | 73,538 |
| Housing and Community Development | - | 388,203 | 40 | 388,243 | 397,728 |
| Justice | 35,132 | 4,081,656 | - | 4,116,788 | 3,655,179 |
| Labour and Immigration | - | 199,685 | - | 199,685 | 111,703 |
| | 38,492 | 18,793,729 | 98,599,743 | 117,431,964 | 105,103,405 |

**NOTE 1:** The Department of Finance provides a safekeeping service for various departments, agencies, boards and commissions. Other government departments also provide a safekeeping service of shares. These shares as well as other items are not valued for inclusion in the above Custodial Trust Funds.

**NOTE 2:** Bonds and other securities held as Custodial Trust Funds are shown at face or par value, except for approximately $91 million of Public Services Group Insurance Fund pooled investment funds for equities and unitized bonds, which are recorded at cost.

**NOTE 3:** Custodial Trust Funds arise where the Government's obligation is custodial in nature and there is little or no administrative responsibility. Generally, the responsibility for investment of Custodial Trust Funds is that of the depositor.

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# STATEMENT OF REVENUE

## For the Year Ended March 31, 2010

| Actual 2008-2009 $ | Actual 2009-2010 $ | Increase (Decrease) $ | | 2009-2010 Actual $ | 2009-2010 Estimated $ | Variance $ |
|---|---|---|---|---|---|---|
| | | | **TAXATION** | | | |
| | | | **Income Taxes:** | | | |
| 2,455,117,428 | 2,401,381,056 | (53,736,372) | Individual Income Tax | 2,401,381,056 | 2,342,700,000 | 58,681,056 |
| 386,131,255 | 257,081,289 | (129,049,966) | Corporation Income Tax | 257,081,289 | 346,600,000 | (89,518,711) |
| | | | **Other Taxes:** | | | |
| 235,498,422 | 233,158,312 | (2,340,110) | Corporations Tax | 233,158,312 | 204,500,000 | 28,658,312 |
| 136,062,530 | 139,807,658 | 3,745,128 | Gasoline Tax | 139,807,658 | 130,000,000 | 9,807,658 |
| 49,518,476 | 53,661,312 | 4,142,836 | Land Transfer Tax | 53,661,312 | 46,400,000 | 7,261,312 |
| 357,501,146 | 364,735,590 | 7,234,444 | Levy for Health and Education | 364,735,590 | 358,600,000 | 6,135,590 |
| 2,599 | 2,599 | - | Succession Duty and Gift Tax | 2,599 | - | 2,599 |
| 64,360 | 64,090 | (270) | Mining Claim Lease Tax | 64,090 | 72,000 | (7,910) |
| 45,927,092 | 9,923,506 | (36,003,586) | Mining Tax | 9,923,506 | 10,000,000 | (76,494) |
| 92,715,577 | 90,158,081 | (2,557,496) | Motive Fuel Tax | 90,158,081 | 90,500,000 | (341,919) |
| 10,832,145 | 8,088,333 | (2,743,812) | Oil and Natural Gas Tax | 8,088,333 | 5,604,000 | 2,484,333 |
| 1,573,403,886 | 1,573,957,753 | 553,867 | Retail Sales Tax | 1,573,957,753 | 1,598,812,618 | (24,854,865) |
| 189,632,718 | 215,543,103 | 25,910,385 | Tobacco Tax | 215,543,103 | 194,000,000 | 21,543,103 |
| 3,483,151 | 3,509,917 | 26,766 | Environmental Protection Tax | 3,509,917 | 3,200,000 | 309,917 |
| 5,535,890,785 | 5,351,072,599 | (184,818,186) | **TOTAL REVENUE FROM TAXATION** | 5,351,072,599 | 5,330,988,618 | 20,083,981 |

| Actual 2008-2009 $ | Actual 2009-2010 $ | Increase (Decrease) $ | | 2009-2010 Actual $ | 2009-2010 Estimated $ | Variance $ |
|---|---|---|---|---|---|---|
| | | | **OTHER REVENUE:** | | | |
| | | | **LEGISLATIVE ASSEMBLY:** | | | |
| 481,611 | 625,120 | 143,509 | Auditor General's Office Fees | 625,120 | 350,000 | 275,120 |
| 12,549 | 1,846 | (10,703) | Sundry | 1,846 | 6,000 | (4,154) |
| | | | **EXECUTIVE COUNCIL:** | | | |
| 203 | 59 | (144) | Sundry | 59 | - | 59 |
| | | | **ABORIGINAL AND NORTHERN AFFAIRS:** | | | |
| 110,825 | 116,184 | 5,359 | Sundry | 116,184 | 130,000 | (13,816) |
| | | | **ADVANCED EDUCATION AND LITERACY:** | | | |
| 63,808 | 59,813 | (3,995) | Fees | 59,813 | 62,000 | (2,187) |
| 1,153,645 | 766,741 | (386,904) | Sundry | 766,741 | 1,390,000 | (623,259) |
| | | | **AGRICULTURE, FOOD AND RURAL INITIATIVES:** | | | |
| 2,898,595 | 2,874,860 | (23,735) | Fees | 2,874,860 | 3,519,000 | (644,140) |
| 81,903 | 80,936 | (967) | Sundry | 80,936 | 47,000 | 33,936 |
| | | | **CIVIL SERVICE COMMISSION:** | | | |
| 116,128 | 126,692 | 10,564 | Sundry | 126,692 | 117,000 | 9,692 |
| | | | **CONSERVATION:** | | | |
| 646,000 | 2,628,080 | 1,982,080 | Cottaging Initiative | 2,628,080 | 3,837,000 | (1,208,920) |
| 597,634 | 371,467 | (226,167) | Environment Fees and Sundry | 371,467 | 374,000 | (2,533) |
| 4,938,844 | 3,940,822 | (998,022) | Forestry Fees and Sundry | 3,940,822 | 4,850,000 | (909,178) |
| 1,755,784 | 1,502,500 | (253,284) | Land Information Sales and Fees | 1,502,500 | 1,843,000 | (340,500) |
| 3,883,855 | 3,858,840 | (25,015) | Licence Sales by Vendors | 3,858,840 | 4,223,750 | (364,910) |
| 11,742,554 | 10,285,088 | (1,457,466) | Park Fees | 10,285,088 | 9,056,703 | 1,228,385 |
| 5,428,602 | 10,833,114 | 5,404,512 | Regional Operations Fees and Cost Recovery | 10,833,114 | 8,886,000 | 1,947,114 |
| 493,948 | 375,490 | (118,458) | Wildlife Sundry | 375,490 | 664,000 | (288,510) |
| 286,110 | 370,511 | 84,401 | Sundry | 370,511 | 324,000 | 46,511 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | **CULTURE, HERITAGE AND TOURISM:** | | | |
| 321,451 | 332,374 | 10,923 | Archives of Manitoba Fees | 332,374 | 328,000 | 4,374 |
| 373,731 | 401,321 | 27,590 | Communications Services Manitoba Fees | 401,321 | 286,000 | 115,321 |
| 764,525 | 714,400 | (50,125) | Hudson's Bay Company History Foundation | 714,400 | 839,000 | (124,600) |
| 588,090 | 522,386 | (65,704) | Manitoba Film Classification Board Fees | 522,386 | 603,000 | (80,614) |
| 302,371 | 313,140 | 10,769 | Statutory Publications Fees | 313,140 | 388,000 | (74,860) |
| 158,796 | 135,672 | (23,124) | Translation Services Fees | 135,672 | 160,000 | (24,328) |
| 20,364 | 2,145 | (18,219) | Sundry | 2,145 | 3,000 | (855) |
| | | | **EDUCATION:** | | | |
| 702,463 | 697,719 | (4,744) | Fees | 697,719 | 685,000 | 12,719 |
| 319,057 | 362,427 | 43,370 | Sundry | 362,427 | 328,000 | 34,427 |
| | | | **ENTREPRENEURSHIP, TRAINING AND TRADE:** | | | |
| 22,345 | 24,011 | 1,666 | Cost Recovery from New Brunswick | 24,011 | 23,000 | 1,011 |
| 431,024 | 476,465 | 45,441 | Fees | 476,465 | 440,000 | 36,465 |
| 4,289,918 | 4,902,338 | 612,420 | Sundry | 4,902,338 | 5,446,000 | (543,662) |
| | | | **FAMILY SERVICES AND CONSUMER AFFAIRS:** | | | |
| 1,142,198 | 1,142,496 | 298 | Automobile Injury Appeals Commission Cost Recovery | 1,142,496 | 1,295,000 | (152,504) |
| 17,508,442 | 18,179,877 | 671,435 | Children's Special Allowance Recoveries | 18,179,877 | 18,179,000 | 877 |
| 981,551 | 1,017,326 | 35,775 | Claimant Advisor Office Cost Recovery | 1,017,326 | 1,146,000 | (128,674) |
| 1,893,272 | 1,966,715 | 73,443 | Consumer Affairs Fees | 1,966,715 | 2,297,000 | (330,285) |
| 1,378,474 | 1,378,474 | - | Cost Recovery from Municipalities | 1,378,474 | 1,378,000 | 474 |
| 9,024,334 | 8,166,958 | (857,376) | Income Assistance Recoveries | 8,166,958 | 8,710,000 | (543,042) |
| 1,097,330 | 1,097,409 | 79 | Insurance Act Fees and Cost Recovery | 1,097,409 | 987,000 | 110,409 |
| 209,840 | 209,840 | - | Levy for Local Government Welfare Purposes in Unorganized Territory | 209,840 | 210,000 | (160) |
| 1,365,873 | 1,385,836 | 19,963 | Public Utilities Board Cost Recovery | 1,385,836 | 1,382,000 | 3,836 |
| 251,090 | 249,710 | (1,380) | Trust and Loan Fees | 249,710 | 245,000 | 4,710 |
| 1,767,493 | 1,572,518 | (194,975) | Sundry | 1,572,518 | 1,462,000 | 110,518 |
| | | | **FINANCE:** | | | |
| 18,626,969 | 26,316,832 | 7,689,863 | Recovery of Prior Years' Expenses | 26,316,832 | 4,500,000 | 21,816,832 |
| 4,048,033 | 1,606,001 | (2,442,032) | Sundry | 1,606,001 | 1,656,000 | (49,999) |
| | | | **HEALTH:** | | | |
| 5,553,565 | 6,212,508 | 658,943 | Sundry | 6,212,508 | 5,571,000 | 641,508 |
| 107,835,197 | 118,205,061 | 10,369,864 | Carried Forward | 118,205,061 | 98,226,453 | 19,978,608 |

| Actual 2008-2009 $ | Actual 2009-2010 $ | Increase (Decrease) $ | | 2009-2010 Actual $ | 2009-2010 Estimated $ | Variance $ |
|---|---|---|---|---|---|---|
| 107,835,197 | 118,205,061 | 10,369,864 | Brought Forward | 118,205,061 | 98,226,453 | 19,978,608 |
| | | | **HEALTHY LIVING, YOUTH AND SENIORS:** | | | |
| - | 76,792 | 76,792 | Sundry | 76,792 | - | 76,792 |
| | | | **INFRASTRUCTURE AND TRANSPORTATION:** | | | |
| 113,077,460 | 126,924,741 | 13,847,281 | Automobile and Motor Carrier Licences and Fees | 126,924,741 | 118,026,000 | 8,898,741 |
| 4,265,397 | 4,046,891 | (218,506) | Cost Recovery from Municipalities and Other Third Parties | 4,046,891 | 4,257,000 | (210,109) |
| 19,941,121 | 20,392,636 | 451,515 | Drivers' Licences | 20,392,636 | 19,416,000 | 976,636 |
| 113,010 | 120,700 | 7,690 | Licence Suspension Appeal Board Fees | 120,700 | 100,000 | 20,700 |
| 872,377 | 847,412 | (24,965) | Rentals from Various Government Properties | 847,412 | 1,396,000 | (548,588) |
| 265,630 | 254,883 | (10,747) | Taxicab Licences and Fees | 254,883 | 200,000 | 54,883 |
| 1,659,573 | 1,878,584 | 219,011 | Sundry | 1,878,584 | 1,527,000 | 351,584 |
| | | | **INNOVATION, ENERGY AND MINES:** | | | |
| 3,752,587 | 4,711,524 | 958,937 | Minerals Royalties and Fees | 4,711,524 | 3,541,000 | 1,170,524 |
| 16,216,886 | 12,648,789 | (3,568,097) | Petroleum Royalties and Fees | 12,648,789 | 6,053,000 | 6,595,789 |
| 225,590 | 365,328 | 139,738 | Sundry | 365,328 | 504,000 | (138,672) |
| | | | **JUSTICE:** | | | |
| 484,975 | 485,450 | 475 | Cost Recovery from City of Winnipeg | 485,450 | 491,000 | (5,550) |
| 2,532,912 | 2,661,223 | 128,311 | Cost Recovery from Municipalities | 2,661,223 | 2,374,000 | 287,223 |
| 4,334,411 | 5,114,935 | 780,524 | Cost Recovery from Victims Assistance Trust Fund | 5,114,935 | 5,369,000 | (254,065) |
| 220,938 | 1,141,695 | 920,757 | Escheats to the Crown | 1,141,695 | 50,000 | 1,091,695 |
| 28,802,219 | 27,317,916 | (1,484,303) | Fines and Costs | 27,317,916 | 36,531,000 | (9,213,084) |
| 7,724,437 | 8,007,364 | 282,927 | Law Fees | 8,007,364 | 7,033,000 | 974,364 |
| 2,772,191 | 3,182,267 | 410,076 | Sundry | 3,182,267 | 2,899,000 | 283,267 |
| | | | **LABOUR AND IMMIGRATION:** | | | |
| 8,681,600 | 8,894,600 | 213,000 | Cost Recovery from Workers Compensation Board | 8,894,600 | 9,372,000 | (477,400) |
| 4,488,849 | 3,974,206 | (514,643) | Fees | 3,974,206 | 4,066,000 | (91,794) |
| 61,423 | 118,403 | 56,980 | Sundry | 118,403 | 80,000 | 38,403 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | **LOCAL GOVERNMENT:** | | | |
| 8,030,449 | 8,569,469 | 539,020 | Cost Recovery from Municipalities | 8,569,469 | 9,491,000 | (921,531) |
| 705,565 | 695,475 | (10,090) | Fees | 695,475 | 690,000 | 5,475 |
| 72,517 | 37,444 | (35,073) | Sundry | 37,444 | 52,000 | (14,556) |
| | | | **WATER STEWARDSHIP:** | | | |
| 86,897 | 414,317 | 327,420 | Fisheries Fees and Sundry | 414,317 | 307,000 | 107,317 |
| 2,739,445 | 2,998,663 | 259,218 | Licence Sales by Vendors | 2,998,663 | 3,264,257 | (265,594) |
| 115,659,512 | 114,744,663 | (914,849) | Water Power Rentals | 114,744,663 | 118,502,000 | (3,757,337) |
| 156,835 | 175,559 | 18,724 | Water Resources Sundry | 175,559 | 76,000 | 99,559 |
| | | | **EMERGENCY EXPENDITURES:** | | | |
| - | - | - | Sundry | - | 25,000 | (25,000) |
| | | | **NET INCOME OF GOVERNMENT BUSINESS ENTERPRISES:** | | | |
| 304,780,313 | 306,673,290 | 1,892,977 | Manitoba Lotteries Corporation | 306,673,290 | 311,600,000 | (4,926,710) |
| 229,163,605 | 233,676,902 | 4,513,297 | Manitoba Liquor Control Commission | 233,676,902 | 236,200,000 | (2,523,098) |
| | | | **SPECIAL OPERATING AGENCIES:** | | | |
| 200,000 | 250,000 | 50,000 | Civil Legal Services | 250,000 | 250,000 | - |
| 2,000,000 | 2,500,000 | 500,000 | Companies Office | 2,500,000 | 2,500,000 | - |
| 7,300,000 | 7,850,000 | 550,000 | Manitoba Securities Commission | 7,850,000 | 7,850,000 | - |
| 9,715,000 | 11,000,000 | 1,285,000 | The Property Registry | 11,000,000 | 11,000,000 | - |
| 1,500,000 | 2,500,000 | 1,000,000 | Vehicle and Equipment Management Agency. | 2,500,000 | 2,000,000 | 500,000 |
| 280,000 | 280,000 | - | Vital Statistics Agency | 280,000 | 280,000 | - |
| | | | **SALE OF GOVERNMENT ASSETS:** | | | |
| 3,645,591 | 100,676 | (3,544,915) | Proceeds from Sale of Other Capital Assets | 100,676 | - | 100,676 |
| 284,537 | 62,521 | (222,016) | Gain on Sale of Tangible Capital Assets | 62,521 | - | 62,521 |
| 1,014,649,049 | 1,043,900,379 | 29,251,330 | **TOTAL OTHER REVENUE** | 1,043,900,379 | 1,025,598,710 | 18,301,669 |
| 6,550,539,834 | 6,394,972,978 | (155,566,856) | **TOTAL OWN SOURCE REVENUE** | 6,394,972,978 | 6,356,587,328 | 38,385,650 |

| Actual 2008-2009 $ | Actual 2009-2010 $ | Increase (Decrease) $ | | 2009-2010 Actual $ | 2009-2010 Estimated $ | Variance $ |
|---|---|---|---|---|---|---|
| | | | **GOVERNMENT OF CANADA** | | | |
| 2,063,394,000 | 2,063,394,000 | - | Equalization | 2,063,394,000 | 2,063,400,000 | (6,000) |
| 875,409,000 | 897,402,000 | 21,993,000 | Canada Health Transfer | 897,402,000 | 903,300,000 | (5,898,000) |
| 387,531,000 | 392,184,000 | 4,653,000 | Canada Social Transfer | 392,184,000 | 392,300,000 | (116,000) |
| 50,000,000 | 55,073,298 | 5,073,298 | Infrastructure Renewal | 55,073,298 | 135,150,000 | (80,076,702) |
| 55,084,547 | 35,571,286 | (19,513,261) | Manitoba Floodway Expansion | 35,571,286 | 77,967,000 | (42,395,714) |
| - | 12,357,192 | 12,357,192 | Health Funds | 12,357,192 | 13,976,000 | (1,618,808) |
| 14,400,000 | - | (14,400,000) | Police Officers Recruitment Fund | - | - | - |
| 17,912,348 | - | (17,912,348) | Public Transit Capital Fund | - | - | - |
| - | - | - | Transitional Payment-Corporation Capital Tax Phase-Out | - | 9,500,000 | (9,500,000) |
| | | | **OTHER** | | | |
| 84,039 | 74,652 | (9,387) | Aboriginal and Northern Affairs | 74,652 | 100,000 | (25,348) |
| 14,503,551 | 8,357,226 | (6,146,325) | Advanced Education and Literacy | 8,357,226 | 13,654,000 | (5,296,774) |
| 1,143,325 | 1,976,132 | 832,807 | Agriculture, Food and Rural Initiatives | 1,976,132 | 1,727,000 | 249,132 |
| 379,299 | 516,589 | 137,290 | Conservation | 516,589 | 676,000 | (159,411) |
| 753,684 | 734,842 | (18,842) | Culture, Heritage and Tourism | 734,842 | 623,000 | 111,842 |
| 11,045,154 | 10,325,566 | (719,588) | Education | 10,325,566 | 11,697,000 | (1,371,434) |
| 63,422,545 | 84,014,224 | 20,591,679 | Entrepreneurship, Training and Trade | 84,014,224 | 89,893,000 | (5,878,776) |
| 4,632,868 | 4,506,868 | (126,000) | Family Services and Consumer Affairs | 4,506,868 | 4,507,000 | (132) |
| 2,297,769 | 2,321,623 | 23,854 | Finance | 2,321,623 | 2,200,000 | 121,623 |
| 10,459,283 | 5,869,555 | (4,589,728) | Health | 5,869,555 | 4,775,000 | 1,094,555 |
| 90,000 | 106,701 | 16,701 | Healthy Living, Youth and Seniors | 106,701 | 2,142,000 | (2,035,299) |
| 8,898,393 | 6,416,973 | (2,481,420) | Infrastructure and Transportation | 6,416,973 | 5,614,000 | 802,973 |
| 13,752,572 | 14,019,318 | 266,746 | Justice | 14,019,318 | 13,486,000 | 533,318 |
| 26,342,655 | 30,038,688 | 3,696,033 | Labour and Immigration | 30,038,688 | 29,588,000 | 450,688 |
| - | (379,313) | (379,313) | Local Government | (379,313) | - | (379,313) |
| 40,145 | - | (40,145) | Water Stewardship | - | - | - |
| 2,021,861 | 51,056,324 | 49,034,463 | Emergency Expenditures | 51,056,324 | 5,000,000 | 46,056,324 |
| 397,475 | 222,766 | (174,709) | French Language Services | 222,766 | 425,000 | (202,234) |
| 3,623,995,513 | 3,676,160,510 | 52,164,997 | **TOTAL GOVERNMENT OF CANADA** | 3,676,160,510 | 3,781,700,000 | (105,539,490) |
| 10,174,535,347 | 10,071,133,488 | (103,401,859) | **TOTAL REVENUE BEFORE COMMISSIONS:** | 10,071,133,488 | 10,138,287,328 | (67,153,840) |
| | | | LESS: Commissions Retained by Revenue Officers (Note 1) | | | |
| 4,070,046 | 4,112,618 | 42,572 | Retail Sales Tax | 4,112,618 | 4,112,618 | - |
| 245,681 | 252,007 | 6,326 | Licence Sales by Vendor | 252,007 | 252,007 | - |
| 34,810 | 6,703 | (28,107) | Park Fees | 6,703 | 6,703 | - |
| 10,170,184,810 | 10,066,762,160 | (103,422,650) | **TOTAL REVENUE** | 10,066,762,160 | 10,133,916,000 | (67,153,840) |

NOTE 1: The actual and estimated revenue of the 2009-2010 fiscal year as well as the 2008-2009 revenue has been increased to reflect commissions retained by Revenue Officers. The commissions are deducted at the end of the statement to determine net government revenue.

NOTE 2: Certain of the 2008-2009 figures have been reclassified to be consistent with the 2009-2010 presentation.

# STATEMENT OF EXPENSE

## For the Year Ended March 31, 2010

## (with comparative figures for the year ended March 31,2009)

| Actual 2008-2009 $ | Actual 2009-2010 $ | Increase (Decrease) $ | | 2009-2010 Actual $ | 2009-2010 Authorized $ | Unexpended $ |
|---|---|---|---|---|---|---|
| 33,348,906 | 36,097,778 | 2,748,872 | Legislative Assembly | 36,097,778 | 37,467,189 | 1,369,411 |
| 3,642,685 | 4,118,386 | 475,701 | Executive Council | 4,118,386 | 4,316,000 | 197,614 |
| 41,566,223 | 41,197,646 | (368,577) | Aboriginal and Northern Affairs | 41,197,646 | 38,334,000 | (2,863,646) |
| 581,378,656 | 599,652,523 | 18,273,867 | Advanced Education and Literacy | 599,652,523 | 612,439,100 | 12,786,577 |
| 226,142,923 | 220,318,850 | (5,824,073) | Agriculture, Food and Rural Initiatives | 220,318,850 | 226,538,000 | 6,219,150 |
| 6,213,283 | 6,449,604 | 236,321 | Civil Service Commission | 6,449,604 | 6,549,000 | 99,396 |
| 136,633,890 | 136,099,330 | (534,560) | Conservation | 136,099,330 | 135,968,741 | (130,589) |
| 68,724,567 | 69,004,093 | 279,526 | Culture, Heritage and Tourism | 69,004,093 | 69,810,800 | 806,707 |
| 1,393,510,355 | 1,465,309,762 | 71,799,407 | Education | 1,465,309,762 | 1,469,694,000 | 4,384,238 |
| 23,241,734 | 8,058,974 | (15,182,760) | Employee Pensions and Other Costs | 8,058,974 | 15,124,000 | 7,065,026 |
| 131,495,340 | 155,346,034 | 23,850,694 | Entrepreneurship, Training and Trade | 155,346,034 | 159,909,600 | 4,563,566 |
| 1,191,431,948 | 1,292,194,109 | 100,762,161 | Family Services and Consumer Affairs | 1,292,194,109 | 1,309,038,000 | 16,843,891 |
| 328,513,961 | 328,059,025 | (454,936) | Finance | 328,059,025 | 332,115,674 | 4,056,650 |
| 4,239,753,507 | 4,471,937,963 | 232,184,456 | Health | 4,471,937,963 | 4,469,019,000 | (2,918,963) |
| 69,143,717 | 71,709,429 | 2,565,712 | Healthy Living, Youth and Seniors | 71,709,429 | 74,008,000 | 2,298,571 |
| 72,709,000 | 69,192,531 | (3,516,469) | Housing and Community Development | 69,192,531 | 81,789,000 | 12,596,469 |
| 536,030,245 | 578,803,099 | 42,772,854 | Infrastructure and Transportation | 578,803,099 | 610,459,212 | 31,656,113 |
| 79,475,429 | 76,261,550 | (3,213,879) | Innovation, Energy and Mines | 76,261,550 | 80,109,477 | 3,847,927 |
| 377,708,142 | 410,778,523 | 33,070,381 | Justice | 410,778,523 | 409,890,600 | (887,923) |
| 54,555,055 | 58,388,375 | 3,833,320 | Labour and Immigration | 58,388,375 | 59,867,000 | 1,478,625 |
| 327,023,500 | 247,871,008 | (79,152,492) | Local Government | 247,871,008 | 250,841,500 | 2,970,492 |
| 12,167,000 | 11,913,269 | (253,731) | Sport | 11,913,269 | 11,933,000 | 19,731 |
| 32,622,086 | 32,315,560 | (306,526) | Water Stewardship | 32,315,560 | 33,892,096 | 1,576,537 |
| 3,391,524 | 2,932,124 | (459,400) | Enabling Appropriations | 2,932,124 | 21,929,874 | 18,997,750 |
| 42,901,174 | 173,874,875 | 130,973,701 | Other Appropriations | 173,874,875 | 175,411,000 | 1,536,125 |
| 10,013,324,850 | 10,567,884,417 | 554,559,567 | **TOTAL EXPENSE** | 10,567,884,417 | 10,696,453,863 | 128,569,446 |

NOTE: Debt Servicing expenses included in the Department of Finance expenses are net of cost recoveries and interest income of debt servicing costs on self-supporting debt from Crown Corporations and Government Agencies in the amount of $954,412,365 as at March 31, 2010 (2009 - $1,032,447,618).

# EXPENSE TYPES

**PERSONNEL SERVICES**

All salaries and wages paid to Ministers, contract employees and regular civil servants are included in this category. Also included are indemnities, living and constituency allowances paid to M.L.A.'s, overtime, remoteness allowances, shift premiums and other negotiated payments for all employees. The employer portion of mandatory contributions to EI, CPP, Worker's Compensation, etc. are considered as personnel costs and are reported under this category.

**GRANTS/TRANSFER PAYMENTS**

Payments to various individuals and organizations in support of various projects and programs including bursaries, cultural activities, charitable organizations, etc. Grants, other than for capital purposes, and transfer payments to other governments and government agencies are reported in this category.

**TRANSPORTATION**

Payments made for the transportation of government personnel, including Ministers and M.L.A.'s, other citizens and commodities are included in this category. Other costs of traveling such as accommodation and meals are recorded separately under the "Other Operating" category.

**COMMUNICATION**

The cost of telephones, telex, postage, advertising and other costs related to the dissemination of information to the public or to the employees of the government are included in this category.

**SUPPLIES AND SERVICES**

The cost of goods and services that are used in the current operations of the government such as construction materials, office supplies, utilities, leased space, rental of equipment and vehicles and the payment to outside professional persons and firms are included in this category.

**DEBT SERVICING**

This includes the costs related to the public debt of the province such as debt redemptions, premiums, interest, and other charges by banks for exchange and other services, etc.

**MINOR CAPITAL**

This category includes costs for the purchase, construction or improvement of capital assets that are under the established capitalization dollar threshold established for each asset class.

**AMORTIZATION**

Amortization is the process of allocating the cost of a tangible capital asset, less its residual value, over its estimated useful life in order to match costs with the revenue or public services that they help generate.

**OTHER OPERATING**

The payments for accommodation and meals for civil servants while on government business are shown under this classification. Also included are computer related expenses, insurance, employer educational assistance and other costs that cannot be included in another category.

**SOCIAL ASSISTANCE AND RELATED COSTS**

This classification represents expenditures for goods, services and/or benefits provided to citizens for their direct consumption as social assistance provisions.

# SUMMARY OF EXPENSE BY DEPARTMENT AND EXPENSE TYPE

**For the Year Ended March 31, 2010**
**($ thousands)**

| Department | Personnel Services | Grants/ Transfer Payments | Transportation | Communication | Supplies and Services |
|---|---|---|---|---|---|
| Legislative Assembly | 26,109 | - | 225 | 1,061 | 3,130 |
| Executive Council | 2,460 | 1,400 | 39 | 90 | 60 |
| Aboriginal and Northern Affairs | 6,743 | 26,957 | 537 | 259 | 2,229 |
| Advanced Education and Literacy | 9,460 | 591,856 | 131 | 368 | 1,485 |
| Agriculture, Food and Rural Initiatives | 33,221 | 173,116 | 1,503 | 1,120 | 7,278 |
| Civil Service Commission | 5,246 | - | 49 | 95 | 857 |
| Conservation | 70,767 | 8,363 | 11,974 | 2,340 | 25,029 |
| Culture, Heritage, and Tourism | 16,453 | 44,523 | 297 | 2,446 | 6,260 |
| Education | 27,953 | 1,279,379 | 915 | 1,296 | 11,431 |
| Employee Pensions and Other Costs | 154,559 | - | - | - | 3,450 |
| Entrepreneurship, Training and Trade | 29,387 | 15,901 | 966 | 2,953 | 6,334 |
| Family Services and Consumer Affairs | 175,600 | 229,757 | 4,123 | 4,091 | 29,394 |
| Finance | 31,576 | 310,000 | 473 | 2,018 | 4,622 |
| Health | 87,113 | 4,325,223 | 5,595 | 2,994 | 34,873 |
| Healthy Living, Youth and Seniors | 9,358 | 52,528 | 360 | 1,433 | 3,101 |
| Housing and Community Development | 1,714 | 69,851 | 56 | 37 | 218 |
| Infrastructure and Transportation | 168,636 | 58,011 | 12,664 | 4,266 | 220,973 |
| Innovation, Energy and Mines | 30,134 | 22,705 | 740 | 1,195 | 10,097 |
| Justice | 241,323 | 3,814 | 5,854 | 2,784 | 127,911 |
| Labour and Immigration | 22,058 | 520 | 677 | 1,004 | 2,986 |
| Local Government | 17,517 | 270,700 | 553 | 616 | 2,047 |
| Sport | 171 | 11,667 | 5 | 7 | 51 |
| Water Stewardship | 15,628 | 7,336 | 1,437 | 421 | 5,955 |
| Enabling Appropriations | 82 | 2,592 | 12 | 23 | 179 |
| Other Appropriations | 11,024 | 29,456 | 5,348 | 1,281 | 87,101 |
| Total Expense Types | 1,194,294 | 7,535,654 | 54,533 | 34,198 | 597,050 |
| Recoveries | (197,867) | (335,526) | (1,912) | (1,777) | (87,097) |
| Net Expense Types | 996,427 | 7,200,128 | 52,621 | 32,421 | 509,953 |
| Comparison of Expense Types | | | | | |
| 2010 | 996,427 | 7,200,128 | 52,621 | 32,421 | 509,953 |
| 2009 | 982,157 | 6,876,518 | 66,025 | 34,096 | 415,409 |
| | 14,270 | 323,610 | (13,404) | (1,675) | 94,544 |

# SUMMARY OF EXPENSE BY DEPARTMENT AND EXPENSE TYPE

| Debt Servicing | Other Operating | Social Assistance Related | Minor Capital | Amortization | Total Expenses | Recoveries Into Appropriations | Net Expenses |
|---|---|---|---|---|---|---|---|
| 3 | 4,466 | - | 1,043 | 60 | 36,098 | - | 36,098 |
| - | 40 | - | 16 | 15 | 4,118 | - | 4,118 |
| 106 | 4,249 | - | 55 | 64 | 41,198 | - | 41,198 |
| 798 | 762 | - | 43 | 130 | 605,034 | (5,381) | 599,653 |
| 69 | 8,025 | - | 340 | 364 | 225,036 | (4,717) | 220,319 |
| - | 237 | - | 68 | 40 | 6,592 | (142) | 6,450 |
| 3,721 | 12,429 | - | 1,309 | 3,671 | 139,603 | (3,504) | 136,099 |
| 399 | 1,606 | 161 | 267 | 478 | 72,890 | (3,886) | 69,004 |
| 32 | 144,319 | 103 | 492 | 140 | 1,466,060 | (750) | 1,465,310 |
| - | - | - | - | - | 158,009 | (149,950) | 8,059 |
| 6,286 | 2,897 | 95,013 | 206 | 809 | 160,750 | (5,404) | 155,346 |
| 1,157 | 16,432 | 835,169 | 1,807 | 3,170 | 1,300,702 | (8,507) | 1,292,194 |
| 240,144 | 6,669 | - | 239 | 2,415 | 598,157 | (270,098) | 328,059 |
| 887 | 10,631 | 43 | 844 | 3,736 | 4,471,938 | - | 4,471,938 |
| 0 | 5,877 | 3,527 | 73 | 7 | 76,265 | (4,556) | 71,709 |
| 58 | 82 | - | 19 | 112 | 72,147 | (2,954) | 69,193 |
| 88,554 | 35,480 | - | 11,445 | 110,692 | 710,721 | (131,918) | 578,803 |
| 3,001 | 64,215 | - | 721 | 7,356 | 140,165 | (63,904) | 76,262 |
| 1,232 | 26,798 | 1 | 1,803 | 1,488 | 413,009 | (2,231) | 410,779 |
| 124 | 1,903 | 28,388 | 292 | 436 | 58,388 | - | 58,388 |
| 10 | 3,336 | - | 218 | 52 | 295,050 | (47,179) | 247,871 |
| - | 13 | - | 0 | - | 11,913 | - | 11,913 |
| 43 | 1,562 | - | 860 | 239 | 33,481 | (1,165) | 32,316 |
| - | 43 | - | 0 | - | 2,932 | - | 2,932 |
| 4 | 33,870 | - | 3,100 | 2,692 | 173,875 | - | 173,875 |
| 346,630 | 385,941 | 962,405 | 25,261 | 138,164 | 11,274,131 | (706,246) | 10,567,884 |
| (4,201) | (68,306) | - | (597) | (8,963) | (706,246) | 706,246 | - |
| 342,428 | 317,635 | 962,405 | 24,665 | 129,201 | 10,567,884 | - | 10,567,884 |
| 342,428 | 317,635 | 962,405 | 24,665 | 129,201 | 10,567,884 | - | 10,567,884 |
| 339,867 | 284,500 | 871,420 | 22,397 | 120,935 | 10,013,324 | - | 10,013,324 |
| 2,561 | 33,135 | 90,985 | 2,268 | 8,266 | 554,560 | - | 554,560 |

# SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES
## PART A - OPERATING EXPENSE

**For the Year Ended March 31, 2010**

| Department | Amount Authorized | Amount Expended | Unexpended Balance |
|---|---|---|---|
| | $ | $ | $ |
| Legislative Assembly | 37,467,189 | 36,097,778 | 1,369,411 |
| Executive Council | 4,316,000 | 4,118,386 | 197,614 |
| Aboriginal and Northern Affairs | 38,334,000 | 41,197,646 | (2,863,646) |
| Advanced Education and Literacy | 612,439,100 | 599,652,523 | 12,786,577 |
| Agriculture, Food and Rural Initiatives | 226,538,000 | 220,318,850 | 6,219,150 |
| Civil Service Commission | 6,549,000 | 6,449,604 | 99,396 |
| Conservation | 135,968,741 | 136,099,330 | (130,589) |
| Culture, Heritage and Tourism | 69,810,800 | 69,004,093 | 806,707 |
| Education | 1,469,694,000 | 1,465,309,762 | 4,384,238 |
| Employee Pensions and Other Costs | 15,124,000 | 8,058,974 | 7,065,026 |
| Entrepreneurship, Training and Trade | 159,909,600 | 155,346,034 | 4,563,566 |
| Family Services and Consumer Affairs | 1,309,038,000 | 1,292,194,109 | 16,843,891 |
| Finance | 332,115,674 | 328,059,025 | 4,056,650 |
| Health | 4,469,019,000 | 4,471,937,963 | (2,918,963) |
| Healthy Living, Youth and Seniors | 74,008,000 | 71,709,429 | 2,298,571 |
| Housing and Community Development | 81,789,000 | 69,192,531 | 12,596,469 |
| Infrastructure and Transportation | 610,459,212 | 578,803,099 | 31,656,113 |
| Innovation, Energy and Mines | 80,109,477 | 76,261,550 | 3,847,927 |
| Justice | 409,890,600 | 410,778,523 | (887,923) |
| Labour and Immigration | 59,867,000 | 58,388,375 | 1,478,625 |
| Local Government | 250,841,500 | 247,871,008 | 2,970,492 |
| Sport | 11,933,000 | 11,913,269 | 19,731 |
| Water Stewardship | 33,892,096 | 32,315,560 | 1,576,537 |
| Enabling Appropriations | 21,929,874 | 2,932,124 | 18,997,750 |
| Other Appropriations | 175,411,000 | 173,874,875 | 1,536,125 |
| TOTAL EXPENSES | 10,696,453,863 | 10,567,884,417 | 128,569,446 |

### RECONCILIATION WITH THE APPROPRIATION ACT, 2009, SPECIAL WARRANTS, ETC.

| | | |
|---|---|---|
| Departmental Appropriations authorized by: | | |
| "The Appropriation Act 2009" | $ | 10,020,951,000 |
| General Statutory Appropriations | | 265,965,000 |
| 2009 Printed Estimates of Expenses | | 10,286,916,000 |
| Amount Authorized by Special Warrants | | 419,424,000 |
| | | 10,706,340,000 |
| Members and Speakers Indemnities and Allowances | | 69,189 |
| Debt Servicing | | (9,955,326) |
| | $ | 10,696,453,863 |

# EXPENSE SUMMARY BY APPROPRIATION

**NOTE:** Details by department are shown on the following pages. Main estimate authority transfers in accordance with section 33 of the Financial Administration Act, are delineated as follows:

* Main Estimate Authority transferred from XXVI-1, Canada-Manitoba Enabling Vote, to various departmental appropriations.

** Main Estimate Authority transferred from XXVI-3, Justice Initiatives, to various departmental appropriations.

*** Main Estimate Authority transferred from XXVI-4, Internal Service Adjustments, to various departmental appropriations.

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **LEGISLATIVE ASSEMBLY (I)** | | | |
| 1. Indemnities (Statutory) | | | |
| Main Estimate | 4,973,944 | | |
| Personnel Services | | 4,973,944 | |
| Net | 4,973,944 | 4,973,944 | - |
| 2. Retirement Provisions (Statutory) | | | |
| Main Estimate | 3,140,224 | | |
| Personnel Services | | 3,085,856 | |
| Supplies and Services | | 54,368 | |
| Net | 3,140,224 | 3,140,224 | - |
| 3. Members' Expenses (Statutory) | | | |
| Main Estimate | 6,201,902 | | |
| Personnel Services | | 2,466,561 | |
| Communication | | 229,083 | |
| Other Operating | | 3,506,258 | |
| Net | 6,201,902 | 6,201,902 | - |
| 4. Election Financing (Statutory) | | | |
| Main Estimate | 1,568,119 | | |
| Personnel Services | | 569,418 | |
| Transportation | | 18,978 | |
| Communication | | 116,378 | |
| Supplies and Services | | 783,062 | |
| Other Operating | | 80,284 | |
| Net | 1,568,119 | 1,568,119 | - |
| 5. Other Assembly Expenditures | | | |
| Main Estimate | 7,679,000 | | |
| Personnel Services | | 5,605,379 | |
| Transportation | | 100,881 | |
| Communication | | 511,294 | |
| Supplies and Services | | 498,393 | |
| Debt Servicing | | 742 | |
| Other Operating | | 361,614 | |
| Minor Capital | | 183,859 | |
| Net | 7,679,000 | 7,262,162 | 416,838 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 6. Office of the Auditor General | | | |
| Main Estimate | 6,674,000 | | |
| Main Estimate Transfer*** | 395,000 | | |
| Personnel Services | | 4,367,254 | |
| Transportation | | 6,471 | |
| Communication | | 72,003 | |
| Supplies and Services | | 971,304 | |
| Debt Servicing | | 1,801 | |
| Other Operating | | 335,481 | |
| Minor Capital | | 765,075 | |
| Social Assistance Related | | 71 | |
| Net | 7,069,000 | 6,519,459 | 549,541 |
| 7. Office of the Ombudsman | | | |
| Main Estimate | 2,901,000 | | |
| Personnel Services | | 2,310,149 | |
| Transportation | | 41,903 | |
| Communication | | 65,619 | |
| Supplies and Services | | 196,005 | |
| Debt Servicing | | 45 | |
| Other Operating | | 62,072 | |
| Minor Capital | | 27,685 | |
| Net | 2,901,000 | 2,703,477 | 197,523 |
| 8. Office of the Chief Electoral Officer | | | |
| Main Estimate | 1,470,000 | | |
| Personnel Services | | 1,143,207 | |
| Transportation | | 21,282 | |
| Communication | | 28,151 | |
| Supplies and Services | | 206,593 | |
| Debt Servicing | | 165 | |
| Other Operating | | 52,538 | |
| Net | 1,470,000 | 1,451,935 | 18,065 |
| 9. Office of the Children's Advocate | | | |
| Main Estimate | 2,384,000 | | |
| Personnel Services | | 1,587,629 | |
| Transportation | | 35,865 | |
| Communication | | 38,474 | |
| Supplies and Services | | 420,677 | |
| Other Operating | | 68,035 | |
| Minor Capital | | 45,977 | |
| Net | 2,384,000 | 2,196,657 | 187,343 |
| 10. Costs Related to Capital Assets | | | |
| Main Estimate | 80,000 | | |
| Minor Capital | | 20,300 | |
| Amortization | | 59,600 | |
| Net | 80,000 | 79,900 | 100 |
| Department Total | 37,467,189 | 36,097,778 | 1,369,411 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| Expense Summary by Category | | | |
| Main Estimate | 37,072,189 | | |
| Main Estimate Transfer*** | 395,000 | | |
| Personnel Services | | 26,109,396 | |
| Transportation | | 225,379 | |
| Communication | | 1,061,001 | |
| Supplies and Services | | 3,130,400 | |
| Debt Servicing | | 2,753 | |
| Other Operating | | 4,466,281 | |
| Social Assistance Related | | 71 | |
| Minor Capital | | 1,042,896 | |
| Amortization | | 59,600 | |
| | 37,467,189 | 36,097,778 | 1,369,411 |
| **EXECUTIVE COUNCIL (II)** | | | |
| 1. General Administration | | | |
| Main Estimate | 2,901,000 | | |
| Main Estimate Transfer* | 1,000,000 | | |
| Main Estimate Transfer*** | 400,000 | | |
| Personnel Services | | 2,459,950 | |
| Grants/Transfer Payments | | 1,400,000 | |
| Transportation | | 38,854 | |
| Communication | | 89,728 | |
| Supplies and Services | | 59,553 | |
| Other Operating | | 39,927 | |
| Minor Capital | | 15,774 | |
| Net | 4,301,000 | 4,103,786 | 197,214 |
| 2. Costs Related to Capital Assets | | | |
| Main Estimate | 15,000 | | |
| Amortization | | 14,600 | |
| Net | 15,000 | 14,600 | - |
| Department Total | 4,316,000 | 4,118,386 | 197,614 |
| Expense Summary by Category | | | |
| Main Estimate | 2,916,000 | | |
| Main Estimate Transfer* | 1,000,000 | | |
| Main Estimate Transfer*** | 400,000 | | |
| Personnel Services | | 2,459,950 | |
| Grants/Transfer Payments | | 1,400,000 | |
| Transportation | | 38,854 | |
| Communication | | 89,728 | |
| Supplies and Services | | 59,553 | |
| Other Operating | | 39,927 | |
| Minor Capital | | 15,774 | |
| Amortization | | 14,600 | |
| | 4,316,000 | 4,118,386 | 197,614 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **ABORIGINAL AND NORTHERN AFFAIRS (XIX)** | | | |
| 1. Aboriginal and Northern Affairs Executive | | | |
| Main Estimate | 1,219,000 | | |
| Personnel Services | | 914,075 | |
| Transportation | | 84,424 | |
| Communication | | 40,458 | |
| Supplies and Services | | 65,588 | |
| Debt Servicing | | 254 | |
| Other Operating | | 67,369 | |
| Minor Capital | | 634 | |
| Net | 1,219,000 | 1,172,802 | 46,198 |
| 2. Aboriginal and Northern Affairs Operations | | | |
| Main Estimate | 36,323,000 | | |
| Main Estimate Transfer* | 529,000 | | |
| Main Estimate Transfer*** | 121,000 | | |
| Personnel Services | | 5,828,876 | |
| Grants/Transfer Payments | | 26,956,681 | |
| Transportation | | 452,336 | |
| Communication | | 218,577 | |
| Supplies and Services | | 2,163,139 | |
| Debt Servicing | | 52,294 | |
| Other Operating | | 4,181,942 | |
| Minor Capital | | 29,713 | |
| Net | 36,973,000 | 39,883,559 | (2,910,559) |
| 3. Costs Related to Capital Assets | | | |
| Main Estimate | 142,000 | | |
| Debt Servicing | | 53,452 | |
| Minor Capital | | 24,200 | |
| Amortization | | 63,633 | |
| Net | 142,000 | 141,286 | 714 |
| Department Total | 38,334,000 | 41,197,646 | (2,863,646) |
| Expense Summary by Category | | | |
| Main Estimate | 37,684,000 | | |
| Main Estimate Transfer* | 529,000 | | |
| Main Estimate Transfer*** | 121,000 | | |
| Personnel Services | | 6,742,952 | |
| Grants/Transfer Payments | | 26,956,681 | |
| Transportation | | 536,759 | |
| Communication | | 259,035 | |
| Supplies and Services | | 2,228,727 | |
| Debt Servicing | | 106,001 | |
| Other Operating | | 4,249,311 | |
| Minor Capital | | 54,548 | |
| Amortization | | 63,633 | |
| | 38,334,000 | 41,197,646 | (2,863,646) |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **ADVANCED EDUCATION AND LITERACY (XLIV)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 2,208,000 | | |
| Personnel Services | | 1,583,059 | |
| Transportation | | 79,390 | |
| Communication | | 82,467 | |
| Supplies and Services | | 298,191 | |
| Debt Servicing | | 2,076 | |
| Other Operating | | 84,392 | |
| Minor Capital | | 17,022 | |
| Net | 2,208,000 | 2,146,597 | 61,403 |
| 2. Support for Universities and Colleges | | | |
| Main Estimate | 532,205,000 | | |
| Main Estimate Transfer* | 573,100 | | |
| Special Warrant | 1,717,000 | | |
| Personnel Services | | 2,580,156 | |
| Grants/Transfer Payments | | 531,987,870 | |
| Transportation | | 2,715 | |
| Communication | | 8,600 | |
| Supplies and Services | | 498,815 | |
| Other Operating | | 251,073 | |
| Recoveries into Appropriation | | (1,595,045) | |
| Net | 534,495,100 | 533,734,184 | 760,916 |
| 3. Manitoba Student Aid | | | |
| Main Estimate | 42,329,000 | | |
| Personnel Services | | 4,315,829 | |
| Grants/Transfer Payments | | 28,608,635 | |
| Transportation | | 19,952 | |
| Communication | | 235,775 | |
| Supplies and Services | | 424,506 | |
| Debt Servicing | | 618,337 | |
| Other Operating | | 358,853 | |
| Minor Capital | | 4,283 | |
| Recoveries into Appropriation | | (3,786,300) | |
| Net | 42,329,000 | 30,799,868 | 11,529,132 |
| 4. Adult Learning and Literacy | | | |
| Main Estimate | 20,879,000 | | |
| Personnel Services | | 980,825 | |
| Grants/Transfer Payments | | 19,410,092 | |
| Transportation | | 29,376 | |
| Communication | | 41,373 | |
| Supplies and Services | | 263,261 | |
| Debt Servicing | | 603 | |
| Other Operating | | 68,021 | |
| Minor Capital | | 13,061 | |
| Net | 20,879,000 | 20,806,611 | 72,389 |
| 5. Capital Grants | | | |
| Main Estimate | 11,571,000 | | |
| Special Warrant | 611,000 | | |
| Grants/Transfer Payments | | 11,849,862 | |
| Net | 12,182,000 | 11,849,862 | 332,138 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 6. Costs Related to Capital Assets | | | |
| Main Estimate | 231,000 | | |
| Special Warrant | 115,000 | | |
| Debt Servicing | | 176,777 | |
| Minor Capital | | 8,200 | |
| Amortization | | 130,424 | |
| Net | 346,000 | 315,401 | 30,599 |
| Department Total | 612,439,100 | 599,652,523 | 12,786,577 |
| Expense Summary by Category | | | |
| Main Estimate | 609,423,000 | | |
| Main Estimate Transfer* | 573,100 | | |
| Special Warrant | 2,443,000 | | |
| Personnel Services | | 9,459,868 | |
| Grants/Transfer Payments | | 591,856,458 | |
| Transportation | | 131,434 | |
| Communication | | 368,214 | |
| Supplies and Services | | 1,484,773 | |
| Debt Servicing | | 797,793 | |
| Other Operating | | 762,339 | |
| Minor Capital | | 42,565 | |
| Amortization | | 130,424 | |
| Recoveries into Appropriation | | (5,381,345) | |
| | 612,439,100 | 599,652,523 | 12,786,577 |

## AGRICULTURE, FOOD AND RURAL INITIATIVES (III)

| | | | |
|---|---|---|---|
| 1. Policy and Management | | | |
| Main Estimate | 8,485,000 | | |
| Personnel Services | | 5,977,790 | |
| Grants/Transfer Payments | | 89,128 | |
| Transportation | | 188,868 | |
| Communication | | 118,071 | |
| Supplies and Services | | 556,415 | |
| Debt Servicing | | 5 | |
| Other Operating | | 376,924 | |
| Minor Capital | | 45,844 | |
| Net | 8,485,000 | 7,353,044 | 1,131,956 |
| 2. Risk Management, Credit and Income Support Programs | | | |
| Main Estimate | 143,831,000 | | |
| Special Warrant | 1,184,000 | | |
| Personnel Services | | (89,293) | |
| Grants/Transfer Payments | | 146,341,537 | |
| Transportation | | 23 | |
| Communication | | 246 | |
| Supplies and Services | | 74,030 | |
| Other Operating | | 344,568 | |
| Recoveries into Appropriation | | (878,859) | |
| Net | 145,015,000 | 145,792,252 | (777,252) |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 3. Agri-Industry Development and Innovation | | | |
| Main Estimate | 27,218,000 | | |
| Personnel Services | | 13,918,428 | |
| Grants/Transfer Payments | | 4,333,528 | |
| Transportation | | 677,341 | |
| Communication | | 286,409 | |
| Supplies and Services | | 4,192,916 | |
| Debt Servicing | | 1 | |
| Other Operating | | 1,106,667 | |
| Minor Capital | | 116,492 | |
| Recoveries into Appropriation | | (199,961) | |
| Net | 27,218,000 | 24,431,821 | 2,786,179 |
| 4. Agri-Food and Rural Development | | | |
| Main Estimate | 45,240,000 | | |
| Personnel Services | | 13,414,275 | |
| Grants/Transfer Payments | | 22,351,731 | |
| Transportation | | 636,477 | |
| Communication | | 715,135 | |
| Supplies and Services | | 2,454,705 | |
| Debt Servicing | | 26 | |
| Other Operating | | 6,196,480 | |
| Minor Capital | | 46,536 | |
| Recoveries into Appropriation | | (3,638,003) | |
| Net | 45,240,000 | 42,177,361 | 3,062,639 |
| 5. Cost Related To capital Assets | | | |
| Main Estimate | 580,000 | | |
| Debt Servicing | | 69,113 | |
| Minor Capital | | 131,300 | |
| Amortization | | 363,958 | |
| Net | 580,000 | 564,371 | 15,629 |
| Department Total | 226,538,000 | 220,318,850 | 6,219,150 |
| Expense Summary by Category | | | |
| Main Estimate | 225,354,000 | | |
| Special Warrant | 1,184,000 | | |
| Personnel Services | | 33,221,200 | |
| Grants/Transfer Payments | | 173,115,923 | |
| Transportation | | 1,502,710 | |
| Communication | | 1,119,861 | |
| Supplies and Services | | 7,278,065 | |
| Debt Servicing | | 69,144 | |
| Other Operating | | 8,024,640 | |
| Minor Capital | | 340,172 | |
| Amortization | | 363,958 | |
| Recoveries into Appropriation | | (4,716,823) | |
| | 226,538,000 | 220,318,850 | 6,219,150 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **CIVIL SERVICE COMMISSION (XVII)** | | | |
| 1. Civil Service Commission | | | |
| Main Estimate | 6,382,000 | | |
| Main Estimate Transfer* | 115,000 | | |
| Personnel Services | | 5,245,581 | |
| Transportation | | 48,602 | |
| Communication | | 95,209 | |
| Supplies and Services | | 857,098 | |
| Debt Servicing | | 35 | |
| Other Operating | | 236,888 | |
| Minor Capital | | 56,917 | |
| Recoveries into Appropriation | | (142,227) | |
| Net | 6,497,000 | 6,398,104 | 98,896 |
| 2. Costs Related to Capital Assets | | | |
| Main Estimate | 52,000 | | |
| Minor Capital | | 11,100 | |
| Amortization | | 40,400 | |
| Net | 52,000 | 51,500 | 500 |
| Department Total | 6,549,000 | 6,449,604 | 99,396 |
| Expense Summary by Category | | | |
| Main Estimate | 6,434,000 | | |
| Main Estimate Transfer* | 115,000 | | |
| Personnel Services | | 5,245,581 | |
| Transportation | | 48,602 | |
| Communication | | 95,209 | |
| Supplies and Services | | 857,098 | |
| Debt Servicing | | 35 | |
| Other Operating | | 236,888 | |
| Minor Capital | | 68,017 | |
| Amortization | | 40,400 | |
| Recoveries into Appropriation | | (142,227) | |
| | 6,549,000 | 6,449,604 | 99,396 |
| **CONSERVATION (XII)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 10,366,000 | | |
| Personnel Services | | 6,981,451 | |
| Transportation | | 114,982 | |
| Communication | | 359,414 | |
| Supplies and Services | | 1,738,343 | |
| Debt Servicing | | 13,686 | |
| Other Operating | | 597,831 | |
| Minor Capital | | 34,851 | |
| Recoveries into Appropriation | | (31,024) | |
| Net | 10,366,000 | 9,809,535 | 556,465 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 2. Regional Operations | | | |
| Main Estimate | 72,509,000 | | |
| Personnel Services | | 45,494,389 | |
| Transportation | | 10,726,045 | |
| Communication | | 1,219,137 | |
| Supplies and Services | | 10,299,752 | |
| Debt Servicing | | 116,457 | |
| Other Operating | | 4,570,778 | |
| Minor Capital | | 413,471 | |
| Social Assistance Related | | 35 | |
| Recoveries into Appropriation | | (961,706) | |
| Net | 72,509,000 | 71,878,358 | 630,642 |
| 3. Conservation Programs | | | |
| Main Estimate | 25,843,000 | | |
| Main Estimate Transfer* | 1,402,000 | | |
| Main Estimate Transfer*** | 390,000 | | |
| Personnel Services | | 13,017,415 | |
| Grants/Transfer Payments | | 1,799,810 | |
| Transportation | | 892,624 | |
| Communication | | 449,552 | |
| Supplies and Services | | 8,686,385 | |
| Debt Servicing | | 534,158 | |
| Other Operating | | 6,315,430 | |
| Minor Capital | | 266,771 | |
| Recoveries into Appropriation | | (2,510,852) | |
| Net | 27,635,000 | 29,451,293 | (1,816,293) |
| 4. Environmental Stewardship | | | |
| Main Estimate | 12,168,000 | | |
| Main Estimate Transfer* | 1,560,741 | | |
| Special Warrant | 565,000 | | |
| Personnel Services | | 5,209,907 | |
| Grants/Transfer Payments | | 5,367,357 | |
| Transportation | | 201,672 | |
| Communication | | 151,355 | |
| Supplies and Services | | 2,564,422 | |
| Debt Servicing | | 739 | |
| Other Operating | | 737,540 | |
| Minor Capital | | 60,520 | |
| Net | 14,293,741 | 14,293,511 | 229 |
| 5. International Institute for Sustainable Development | | | |
| Main Estimate | 1,196,000 | | |
| Grants/Transfer Payments | | 1,195,900 | |
| Net | 1,196,000 | 1,195,900 | 100 |
| 6. Minor Capital Projects | | | |
| Main Estimate | 2,509,000 | | |
| Personnel Services | | 63,569 | |
| Transportation | | 39,062 | |
| Communication | | 160,766 | |
| Supplies and Services | | 1,739,621 | |
| Other Operating | | 207,348 | |
| Minor Capital | | 293,289 | |
| Net | 2,509,000 | 2,503,654 | 5,346 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 7. Costs Related to Capital Assets | | | |
| Main Estimate | 7,460,000 | | |
| Debt Servicing | | 3,056,261 | |
| Minor Capital | | 240,200 | |
| Amortization | | 3,670,617 | |
| Net | 7,460,000 | 6,967,078 | 492,922 |
| Department Total | 135,968,741 | 136,099,330 | (130,589) |
| Expense Summary by Category | | | |
| Main Estimate | 132,051,000 | | |
| Main Estimate Transfer* | 2,962,741 | | |
| Main Estimate Transfer*** | 390,000 | | |
| Special Warrant | 565,000 | | |
| Personnel Services | | 70,766,731 | |
| Grants/Transfer Payments | | 8,363,067 | |
| Transportation | | 11,974,385 | |
| Communication | | 2,340,224 | |
| Supplies and Services | | 25,028,523 | |
| Debt Servicing | | 3,721,301 | |
| Other Operating | | 12,428,926 | |
| Minor Capital | | 1,309,102 | |
| Amortization | | 3,670,617 | |
| Social Assistance Related | | 35 | |
| Recoveries into Appropriation | | (3,503,581) | |
| | 135,968,741 | 136,099,330 | (130,589) |
| **CULTURE, HERITAGE AND TOURISM (XIV)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 2,906,000 | | |
| Personnel Services | | 2,376,314 | |
| Transportation | | 55,065 | |
| Communication | | 53,706 | |
| Supplies and Services | | 240,032 | |
| Debt Servicing | | 983 | |
| Other Operating | | 137,024 | |
| Minor Capital | | 17,243 | |
| Net | 2,906,000 | 2,880,368 | 25,632 |
| 2. Culture, Heritage and Recreation Programs | | | |
| Main Estimate | 41,953,000 | | |
| Main Estimate Transfer* | 408,800 | | |
| Special Warrant | 1,187,000 | | |
| Personnel Services | | 3,877,879 | |
| Grants/Transfer Payments | | 35,568,532 | |
| Transportation | | 176,355 | |
| Communication | | 1,187,972 | |
| Supplies and Services | | 2,564,375 | |
| Debt Servicing | | 140 | |
| Other Operating | | 768,560 | |
| Social Assistance Related | | 161,083 | |
| Minor Capital | | 72,617 | |
| Recoveries into Appropriation | | (875,000) | |
| Net | 43,548,800 | 43,502,513 | 46,287 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 3. Information Resources | | | |
| Main Estimate | 12,495,000 | | |
| Main Estimate Transfer* | 200,000 | | |
| Personnel Services | | 9,711,886 | |
| Transportation | | 42,331 | |
| Communication | | 1,098,563 | |
| Supplies and Services | | 3,236,096 | |
| Debt Servicing | | 3,133 | |
| Other Operating | | 669,565 | |
| Minor Capital | | 77,760 | |
| Recoveries into Appropriation | | (2,511,181) | |
| Net | 12,695,000 | 12,328,153 | 366,847 |
| 4. Tourism | | | |
| Main Estimate | 8,616,000 | | |
| Personnel Services | | 486,748 | |
| Grants/Transfer Payments | | 8,077,715 | |
| Transportation | | 22,853 | |
| Communication | | 105,731 | |
| Supplies and Services | | 219,965 | |
| Other Operating | | 30,968 | |
| Recoveries into Appropriation | | (500,000) | |
| Net | 8,616,000 | 8,443,980 | 172,020 |
| 5. Capital Grants | | | |
| Main Estimate | 938,000 | | |
| Grants/Transfer Payments | | 877,016 | |
| Net | 938,000 | 877,016 | 60,984 |
| 6. Costs Related to Capital Assets | | | |
| Main Estimate | 839,000 | | |
| Special Warrant | 268,000 | | |
| Debt Servicing | | 394,602 | |
| Minor Capital | | 99,300 | |
| Amortization | | 478,162 | |
| Net | 1,107,000 | 972,064 | 134,936 |
| Department Total | 69,810,800 | 69,004,093 | 806,707 |
| Expense Summary by Category | | | |
| Main Estimate | 67,747,000 | | |
| Main Estimate Transfer* | 608,800 | | |
| Special Warrant | 1,455,000 | | |
| Personnel Services | | 16,452,827 | |
| Grants/Transfer Payments | | 44,523,263 | |
| Transportation | | 296,604 | |
| Communication | | 2,445,972 | |
| Supplies and Services | | 6,260,468 | |
| Debt Servicing | | 398,858 | |
| Other Operating | | 1,606,118 | |
| Social Assistance Related | | 161,083 | |
| Minor Capital | | 266,920 | |
| Amortization | | 478,162 | |
| Recoveries into Appropriation | | (3,886,181) | |
| | 69,810,800 | 69,004,093 | 806,707 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **EDUCATION (XVI)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 4,704,000 | | |
| Personnel Services | | 3,734,605 | |
| Grants/Transfer Payments | | 116,400 | |
| Transportation | | 47,502 | |
| Communication | | 91,984 | |
| Supplies and Services | | 367,724 | |
| Debt Servicing | | 177 | |
| Other Operating | | 331,317 | |
| Minor Capital | | 19,501 | |
| Recoveries into Appropriation | | (570,000) | |
| Net | 4,704,000 | 4,139,208 | 564,792 |
| 2. School Programs | | | |
| Main Estimate | 28,001,000 | | |
| Personnel Services | | 16,926,898 | |
| Grants/Transfer Payments | | 606,300 | |
| Transportation | | 655,444 | |
| Communication | | 921,284 | |
| Supplies and Services | | 4,735,288 | |
| Debt Servicing | | 8,122 | |
| Other Operating | | 2,115,584 | |
| Social Assistance Related | | 102,792 | |
| Minor Capital | | 197,332 | |
| Net | 28,001,000 | 26,269,042 | 1,731,958 |
| 3. Bureau de l'education francaise | | | |
| Main Estimate | 10,497,000 | | |
| Personnel Services | | 3,173,069 | |
| Grants/Transfer Payments | | 3,153,348 | |
| Transportation | | 98,597 | |
| Communication | | 167,083 | |
| Supplies and Services | | 2,538,084 | |
| Debt Servicing | | 71 | |
| Other Operating | | 710,224 | |
| Minor Capital | | 83,499 | |
| Net | 10,497,000 | 9,923,975 | 573,025 |
| 4. Education and School Tax Credits | | | |
| Main Estimate | 266,706,000 | | |
| Special Warrant | 2,500,000 | | |
| Grants/Transfer Payments | | 268,059,385 | |
| Net | 269,206,000 | 268,059,385 | 1,146,615 |
| 5. Support to Schools | | | |
| Main Estimate | 1,110,157,000 | | |
| Personnel Services | | 4,118,459 | |
| Grants/Transfer Payments | | 960,664,294 | |
| Transportation | | 113,291 | |
| Communication | | 115,613 | |
| Supplies and Services | | 3,789,432 | |
| Debt Servicing | | 2,183 | |
| Other Operating | | 141,162,276 | |
| Minor Capital | | 6,297 | |
| Recoveries into Appropriation | | (180,000) | |
| Net | 1,110,157,000 | 1,109,791,847 | 365,153 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 6. Capital Funding | | | |
| Main Estimate | 46,779,000 | | |
| Grants/Transfer Payments | | 46,778,897 | |
| Net | 46,779,000 | 46,778,897 | 103 |
| 7. Costs Related to Capital Assets | | | |
| Main Estimate | 350,000 | | |
| Debt Servicing | | 21,828 | |
| Minor Capital | | 185,700 | |
| Amortization | | 139,880 | |
| Net | 350,000 | 347,408 | 2,592 |
| Department Total | 1,469,694,000 | 1,465,309,762 | 4,384,238 |
| Expense Summary by Category | | | |
| Main Estimate | 1,467,194,000 | | |
| Special Warrant | 2,500,000 | | |
| Personnel Services | | 27,953,030 | |
| Grants/Transfer Payments | | 1,279,378,625 | |
| Transportation | | 914,834 | |
| Communication | | 1,295,964 | |
| Supplies and Services | | 11,430,527 | |
| Debt Servicing | | 32,380 | |
| Other Operating | | 144,319,401 | |
| Social Assistance Related | | 102,792 | |
| Minor Capital | | 492,328 | |
| Amortization | | 139,880 | |
| Recoveries into Appropriation | | (750,000) | |
| | 1,469,694,000 | 1,465,309,762 | 4,384,238 |
| **EMPLOYEE PENSIONS AND OTHER COSTS (VI)** | | | |
| 1. Employee Pensions and Other Costs | | | |
| Main Estimate | 15,124,000 | | |
| Personnel Services | | 154,559,494 | |
| Supplies and Services | | 3,449,583 | |
| Recoveries into Appropriation | | (149,950,103) | |
| Net | 15,124,000 | 8,058,974 | 7,065,026 |
| Department Total | 15,124,000 | 8,058,974 | 7,065,026 |
| Expense Summary by Category | | | |
| Main Estimate | 15,124,000 | | |
| Personnel Services | | 154,559,494 | |
| Supplies and Services | | 3,449,583 | |
| Recoveries into Appropriation | | (149,950,103) | |
| | 15,124,000 | 8,058,974 | 7,065,026 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **ENTREPRENEURSHIP, TRAINING AND TRADE (X)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 4,617,000 | | |
| Main Estimate Transfer* | 190,000 | | |
| Personnel Services | | 3,903,236 | |
| Transportation | | 100,801 | |
| Communication | | 90,403 | |
| Supplies and Services | | 526,967 | |
| Debt Servicing | | 147 | |
| Other Operating | | 257,466 | |
| Minor Capital | | 31,978 | |
| Recoveries into Appropriation | | (203,085) | |
| Net | 4,807,000 | 4,707,912 | 99,088 |
| 2. Business Services | | | |
| Main Estimate | 13,486,000 | | |
| Main Estimate Transfer* | 4,332,000 | | |
| Special Warrant | 4,898,000 | | |
| Personnel Services | | 3,627,808 | |
| Grants/Transfer Payments | | 15,637,768 | |
| Transportation | | 139,426 | |
| Communication | | 220,405 | |
| Supplies and Services | | 1,022,949 | |
| Debt Servicing | | 5,921,842 | |
| Other Operating | | 238,824 | |
| Minor Capital | | 9,664 | |
| Recoveries into Appropriation | | (4,201,380) | |
| Net | 22,716,000 | 22,617,307 | 98,693 |
| 3. Labour Market Skills | | | |
| Main Estimate | 123,959,000 | | |
| Personnel Services | | 17,580,888 | |
| Transportation | | 459,149 | |
| Communication | | 1,327,797 | |
| Supplies and Services | | 3,869,876 | |
| Debt Servicing | | 15,285 | |
| Other Operating | | 1,602,495 | |
| Social Assistance Related | | 95,012,822 | |
| Minor Capital | | 8,891 | |
| Net | 123,959,000 | 119,877,203 | 4,081,797 |
| 4. Community and Economic Development | | | |
| Main Estimate | 2,120,000 | | |
| Main Estimate Transfer*** | 838,100 | | |
| Personnel Services | | 1,505,867 | |
| Transportation | | 39,709 | |
| Communication | | 851,703 | |
| Supplies and Services | | 179,345 | |
| Debt Servicing | | 77 | |
| Other Operating | | 139,379 | |
| Minor Capital | | 15,634 | |
| Net | 2,958,100 | 2,731,713 | 226,387 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 5. International Relations and Trade | | | |
| Main Estimate | 3,849,000 | | |
| Main Estimate Transfer* | 170,000 | | |
| Main Estimate Transfer*** | 167,500 | | |
| Personnel Services | | 2,769,196 | |
| Grants/Transfer Payments | | 262,820 | |
| Transportation | | 227,083 | |
| Communication | | 462,365 | |
| Supplies and Services | | 734,484 | |
| Debt Servicing | | 14,337 | |
| Other Operating | | 658,612 | |
| Minor Capital | | 2,097 | |
| Recoveries into Appropriation | | (1,000,000) | |
| Net | 4,186,500 | 4,130,993 | 55,507 |
| 6. Costs Related to Capital Assets | | | |
| Main Estimate | 1,283,000 | | |
| Debt Servicing | | 334,257 | |
| Minor Capital | | 137,600 | |
| Amortization | | 809,048 | |
| Net | 1,283,000 | 1,280,905 | 2,095 |
| Department Total | 159,909,600 | 155,346,034 | 4,563,566 |
| Expense Summary by Category | | | |
| Main Estimate | 149,314,000 | | |
| Main Estimate Transfer* | 4,692,000 | | |
| Main Estimate Transfer*** | 1,005,600 | | |
| Special Warrant | 4,898,000 | | |
| Personnel Services | | 29,386,995 | |
| Grants/Transfer Payments | | 15,900,588 | |
| Transportation | | 966,170 | |
| Communication | | 2,952,673 | |
| Supplies and Services | | 6,333,621 | |
| Debt Servicing | | 6,285,944 | |
| Other Operating | | 2,896,775 | |
| Social Assistance Related | | 95,012,822 | |
| Minor Capital | | 205,863 | |
| Amortization | | 809,048 | |
| Recoveries into Appropriation | | (5,404,465) | |
| | 159,909,600 | 155,346,034 | 4,563,566 |

## FAMILY SERVICES AND CONSUMER AFFAIRS (IX)

| | | | |
|---|---|---|---|
| 1. Administration and Finance | | | |
| Main Estimate | 13,133,000 | | |
| Main Estimate Transfer*** | 363,000 | | |
| Special Warrant | 190,000 | | |
| Personnel Services | | 10,247,103 | |
| Transportation | | 129,848 | |
| Communication | | 323,901 | |
| Supplies and Services | | 1,479,178 | |
| Debt Servicing | | 399 | |
| Other Operating | | 1,059,631 | |
| Minor Capital | | 82,763 | |
| Net | 13,686,000 | 13,322,823 | 363,177 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 2. Consumer and Corporate Affairs | | | |
| Main Estimate | 12,086,000 | | |
| Personnel Services | | 8,642,552 | |
| Grants/Transfer Payments | | 150,000 | |
| Transportation | | 88,734 | |
| Communication | | 235,480 | |
| Supplies and Services | | 1,195,428 | |
| Debt Servicing | | 7,741 | |
| Other Operating | | 429,430 | |
| Minor Capital | | 58,650 | |
| Net | 12,086,000 | 10,808,014 | 1,277,986 |
| 3. Disability Programs and Employment and Income Assistance | | | |
| Main Estimate | 624,432,000 | | |
| Main Estimate Transfer*** | 74,000 | | |
| Special Warrant | 43,752,000 | | |
| Personnel Services | | 14,416,231 | |
| Grants/Transfer Payments | | 29,985,698 | |
| Transportation | | 897,166 | |
| Communication | | 985,110 | |
| Supplies and Services | | 4,992,713 | |
| Debt Servicing | | 18,300 | |
| Other Operating | | 5,724,819 | |
| Social Assistance Related | | 615,281,426 | |
| Minor Capital | | 5,119 | |
| Recoveries into Appropriation | | (7,169,682) | |
| Net | 668,258,000 | 665,136,899 | 3,121,101 |
| 4. Child and Family Services | | | |
| Main Estimate | 435,631,000 | | |
| Special Warrant | 37,875,000 | | |
| Personnel Services | | 26,866,956 | |
| Grants/Transfer Payments | | 197,711,307 | |
| Transportation | | 968,723 | |
| Communication | | 766,480 | |
| Supplies and Services | | 12,096,920 | |
| Debt Servicing | | 8,430 | |
| Other Operating | | 4,396,983 | |
| Social Assistance Related | | 219,744,775 | |
| Minor Capital | | 209,587 | |
| Net | 473,506,000 | 462,770,160 | 10,735,840 |
| 5. Community Service Delivery | | | |
| Main Estimate | 127,449,000 | | |
| Main Estimate Transfer*** | 1,986,000 | | |
| Special Warrant | 6,547,000 | | |
| Personnel Services | | 115,427,615 | |
| Grants/Transfer Payments | | 1,910,377 | |
| Transportation | | 2,038,728 | |
| Communication | | 1,779,899 | |
| Supplies and Services | | 9,630,039 | |
| Debt Servicing | | 35,030 | |
| Other Operating | | 4,821,104 | |
| Social Assistance Related | | 142,733 | |
| Minor Capital | | 323,371 | |
| Recoveries into Appropriation | | (1,337,783) | |
| Net | 135,982,000 | 134,771,113 | 1,210,887 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 6. Costs Related to Capital Assets | | | |
| Main Estimate | 5,520,000 | | |
| Debt Servicing | | 1,087,574 | |
| Minor Capital | | 1,128,000 | |
| Amortization | | 3,169,526 | |
| Net | 5,520,000 | 5,385,099 | 134,901 |
| Department Total | 1,309,038,000 | 1,292,194,109 | 16,843,891 |
| Expense Summary by Category | | | |
| Main Estimate | 1,218,251,000 | | |
| Main Estimate Transfer*** | 2,423,000 | | |
| Special Warrant | 88,364,000 | | |
| Personnel Services | | 175,600,458 | |
| Grants/Transfer Payments | | 229,757,381 | |
| Transportation | | 4,123,199 | |
| Communication | | 4,090,870 | |
| Supplies and Services | | 29,394,279 | |
| Debt Servicing | | 1,157,472 | |
| Other Operating | | 16,431,966 | |
| Social Assistance Related | | 835,168,934 | |
| Minor Capital | | 1,807,489 | |
| Amortization | | 3,169,526 | |
| Recoveries into Appropriation | | (8,507,465) | |
| | 1,309,038,000 | 1,292,194,109 | 16,843,891 |
| **FINANCE (VII)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 4,089,000 | | |
| Personnel Services | | 3,116,712 | |
| Transportation | | 45,163 | |
| Communication | | 68,581 | |
| Supplies and Services | | 302,026 | |
| Debt Servicing | | 37 | |
| Other Operating | | 139,575 | |
| Minor Capital | | 12,172 | |
| Net | 4,089,000 | 3,684,266 | 404,734 |
| 2. Treasury | | | |
| Main Estimate | 2,121,000 | | |
| Personnel Services | | 1,598,805 | |
| Transportation | | 3,404 | |
| Communication | | 46,571 | |
| Supplies and Services | | 156,845 | |
| Debt Servicing | | 938 | |
| Other Operating | | 14,677 | |
| Minor Capital | | 29,104 | |
| Net | 2,121,000 | 1,850,344 | 270,656 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 3. Comptroller | | | |
| Main Estimate | 6,554,000 | | |
| Personnel Services | | 5,234,029 | |
| Transportation | | 8,812 | |
| Communication | | 493,426 | |
| Supplies and Services | | 410,398 | |
| Debt Servicing | | 8,623 | |
| Other Operating | | 259,182 | |
| Minor Capital | | 5,882 | |
| Recoveries into Appropriation | | (541,823) | |
| Net | 6,554,000 | 5,878,529 | 675,471 |
| 4. Taxation | | | |
| Main Estimate | 18,049,000 | | |
| Personnel Services | | 12,125,837 | |
| Transportation | | 276,404 | |
| Communication | | 490,951 | |
| Supplies and Services | | 1,167,595 | |
| Debt Servicing | | 28,829 | |
| Other Operating | | 3,815,102 | |
| Minor Capital | | 19,061 | |
| Net | 18,049,000 | 17,923,778 | 125,222 |
| 5. Taxation, Economic and Intergovernmental Fiscal Research | | | |
| Main Estimate | 4,431,000 | | |
| Personnel Services | | 2,547,898 | |
| Transportation | | 53,159 | |
| Communication | | 385,893 | |
| Supplies and Services | | 794,666 | |
| Debt Servicing | | 72 | |
| Other Operating | | 285,468 | |
| Minor Capital | | 9,187 | |
| Net | 4,431,000 | 4,076,343 | 354,657 |
| 6. Insurance and Risk Management | | | |
| Main Estimate | 473,000 | | |
| Main Estimate Transfer*** | 20,000 | | |
| Personnel Services | | 427,154 | |
| Transportation | | 1,746 | |
| Communication | | 5,567 | |
| Supplies and Services | | 32,460 | |
| Other Operating | | 1,516,207 | |
| Minor Capital | | 84 | |
| Recoveries into Appropriation | | (1,496,662) | |
| Net | 493,000 | 486,556 | 6,444 |
| 7. Treasury Board Secretariat | | | |
| Main Estimate | 7,945,000 | | |
| Main Estimate Transfer* | 475,000 | | |
| Main Estimate Transfer*** | 77,000 | | |
| Personnel Services | | 6,526,026 | |
| Transportation | | 46,588 | |
| Communication | | 140,818 | |
| Supplies and Services | | 1,208,222 | |
| Debt Servicing | | 44 | |
| Other Operating | | 559,852 | |
| Minor Capital | | 9,752 | |
| Net | 8,497,000 | 8,491,301 | 5,699 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 8. Costs Related to Capital Assets | | | |
| Main Estimate | 3,566,000 | | |
| Debt Servicing | | 964,619 | |
| Minor Capital | | 153,200 | |
| Amortization | | 2,414,586 | |
| Net | 3,566,000 | 3,532,404 | 33,596 |
| 9. Net Tax Credit Payments | | | |
| Main Estimate | 44,121,000 | | |
| Grants/Transfer Payments | | 310,000,214 | |
| Recoveries into Appropriation | | (268,059,385) | |
| Net | 44,121,000 | 41,940,829 | 2,180,171 |
| 10. Public Debt (Statutory) | | | |
| Main Estimate | 240,194,674 | | |
| Transportation | | 37,878 | |
| Communication | | 386,233 | |
| Supplies and Services | | 550,088 | |
| Debt Servicing | | 239,140,475 | |
| Other Operating | | 79,091 | |
| Minor Capital | | 910 | |
| Net | 240,194,674 | 240,194,674 | - |
| Departmental Total | 332,115,674 | 328,059,025 | 4,056,650 |
| Expense Summary by Category | | | |
| Main Estimate | 331,543,674 | | |
| Main Estimate Transfer* | 475,000 | | |
| Main Estimate Transfer*** | 97,000 | | |
| Personnel Services | | 31,576,461 | |
| Grants/Transfer Payments | | 310,000,214 | |
| Transportation | | 473,153 | |
| Communication | | 2,018,039 | |
| Supplies and Services | | 4,622,300 | |
| Debt Servicing | | 240,143,636 | |
| Other Operating | | 6,669,155 | |
| Minor Capital | | 239,351 | |
| Amortization | | 2,414,586 | |
| Recoveries into Appropriation | | (270,097,869) | |
| | 332,115,674 | 328,059,025 | 4,056,650 |

## HEALTH (XXI)

| | | | |
|---|---|---|---|
| 1. Administration, Finance and Accountability | | | |
| Main Estimate | 12,411,000 | | |
| Personnel Services | | 9,539,360 | |
| Grants/Transfer Payments | | 382,212 | |
| Transportation | | 66,099 | |
| Communication | | 201,608 | |
| Supplies and Services | | 997,901 | |
| Debt Servicing | | 26,613 | |
| Other Operating | | 533,767 | |
| Minor Capital | | 41,262 | |
| Net | 12,411,000 | 11,788,821 | 622,179 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 2. Corporate and Provincial Program Support | | | |
| Main Estimate | 19,988,000 | | |
| Special Warrant | 232,000 | | |
| Personnel Services | | 9,531,836 | |
| Grants/Transfer Payments | | 2,547,900 | |
| Transportation | | 73,298 | |
| Communication | | 397,743 | |
| Supplies and Services | | 1,894,642 | |
| Other Operating | | 4,801,805 | |
| Minor Capital | | 113,607 | |
| Net | 20,220,000 | 19,360,831 | 859,169 |
| 3. Health Workforce | | | |
| Main Estimate | 11,360,000 | | |
| Main Estimate Transfer* | 227,000 | | |
| Personnel Services | | 7,458,508 | |
| Grants/Transfer Payments | | 1,097,298 | |
| Transportation | | 42,040 | |
| Communication | | 527,559 | |
| Supplies and Services | | 1,592,838 | |
| Debt Servicing | | 190 | |
| Other Operating | | 419,651 | |
| Minor Capital | | 27,617 | |
| Net | 11,587,000 | 11,165,701 | 421,299 |
| 4. Primary Health Care | | | |
| Main Estimate | 49,907,000 | | |
| Special Warrant | 1,876,000 | | |
| Personnel Services | | 37,577,539 | |
| Grants/Transfer Payments | | 2,328,700 | |
| Transportation | | 493,249 | |
| Communication | | 668,277 | |
| Supplies and Services | | 8,185,752 | |
| Debt Servicing | | 213 | |
| Other Operating | | 2,313,015 | |
| Minor Capital | | 176,350 | |
| Net | 51,783,000 | 51,743,095 | 39,905 |
| 5. Regional Affairs | | | |
| Main Estimate | 11,570,000 | | |
| Main Estimate Transfer* | 430,000 | | |
| Special Warrant | 392,000 | | |
| Personnel Services | | 4,871,335 | |
| Grants/Transfer Payments | | 763,100 | |
| Transportation | | 3,862,514 | |
| Communication | | 149,909 | |
| Supplies and Services | | 1,441,738 | |
| Debt Servicing | | (81) | |
| Other Operating | | 486,273 | |
| Minor Capital | | 19,820 | |
| Net | 12,392,000 | 11,594,609 | 797,391 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 6. Public Health | | | |
| Main Estimate | 44,650,000 | | |
| Special Warrant | 1,923,000 | | |
| Personnel Services | | 17,028,530 | |
| Grants/Transfer Payments | | 76,908 | |
| Transportation | | 449,585 | |
| Communication | | 868,702 | |
| Supplies and Services | | 24,851,427 | |
| Debt Servicing | | 274 | |
| Other Operating | | 720,478 | |
| Minor Capital | | 221,051 | |
| Net | 46,573,000 | 44,216,955 | 2,356,045 |
| 7. Health Services Insurance Fund | | | |
| Main Estimate | 4,094,852,000 | | |
| Main Estimate Transfer* | 34,650,000 | | |
| Special Warrant | 89,917,000 | | |
| Personnel Services | | 1,105,473 | |
| Grants/Transfer Payments | | 4,233,212,738 | |
| Transportation | | 608,085 | |
| Communication | | 180,142 | |
| Supplies and Services | | (4,091,356) | |
| Debt Servicing | | (26,683) | |
| Other Operating | | 299,452 | |
| Social Assistance Related | | 42,754 | |
| Minor Capital | | 34,176 | |
| Net | 4,219,419,000 | 4,231,364,783 | (11,945,783) |
| 8. Capital Funding | | | |
| Main Estimate | 79,490,000 | | |
| Main Estimate Transfer* | 1,515,000 | | |
| Special Warrant | 7,618,000 | | |
| Other Operating | | 1,056,483 | |
| Grants/Transfer Payments | | 84,813,873 | |
| Net | 88,623,000 | 85,870,357 | 2,752,643 |
| 9. Costs Related to Capital Assets | | | |
| Main Estimate | 6,011,000 | | |
| Debt Servicing | | 886,252 | |
| Minor Capital | | 210,200 | |
| Amortization | | 3,736,361 | |
| Net | 6,011,000 | 4,832,813 | 1,178,187 |
| Department Total | 4,469,019,000 | 4,471,937,963 | (2,918,963) |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| Expense Summary by Category | | | |
| Main Estimate | 4,330,239,000 | | |
| Main Estimate Transfer* | 36,822,000 | | |
| Special Warrant | 101,958,000 | | |
| Personnel Services | | 87,112,581 | |
| Grants/Transfer Payments | | 4,325,222,730 | |
| Transportation | | 5,594,871 | |
| Communication | | 2,993,940 | |
| Supplies and Services | | 34,872,941 | |
| Debt Servicing | | 886,778 | |
| Other Operating | | 10,630,924 | |
| Social Assistance Related | | 42,754 | |
| Minor Capital | | 844,082 | |
| Amortization | | 3,736,361 | |
| | 4,469,019,000 | 4,471,937,963 | (2,918,963) |
| **HEALTHY LIVING, YOUTH AND SENIORS (XXXIV)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 423,000 | | |
| Main Estimate Transfer*** | 31,000 | | |
| Personnel Services | | 291,076 | |
| Transportation | | 13,452 | |
| Communication | | 15,607 | |
| Supplies and Services | | 7,458 | |
| Debt Servicing | | 38 | |
| Other Operating | | 8,910 | |
| Minor Capital | | 621 | |
| Net | 454,000 | 337,161 | 116,839 |
| 2. Healthy Living | | | |
| Main Estimate | 19,381,000 | | |
| Personnel Services | | 2,725,550 | |
| Grants/Transfer Payments | | 10,243,563 | |
| Transportation | | 135,615 | |
| Communication | | 781,221 | |
| Supplies and Services | | 1,485,379 | |
| Debt Servicing | | 221 | |
| Other Operating | | 3,140,114 | |
| Minor Capital | | 7,565 | |
| Recoveries into Appropriation | | (200,000) | |
| Net | 19,381,000 | 18,319,227 | 1,061,773 |
| 3. Seniors and Healthy Aging | | | |
| Main Estimate | 1,751,000 | | |
| Personnel Services | | 700,050 | |
| Grants/Transfer Payments | | 722,800 | |
| Transportation | | 34,084 | |
| Communication | | 54,792 | |
| Supplies and Services | | 99,039 | |
| Debt Servicing | | 26 | |
| Other Operating | | 56,173 | |
| Minor Capital | | 1,292 | |
| Net | 1,751,000 | 1,668,256 | 82,744 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 4. Youth | | | |
| Main Estimate | 6,844,000 | | |
| Main Estimate Transfer* | 125,000 | | |
| Personnel Services | | 3,337,243 | |
| Grants/Transfer Payments | | 5,255,055 | |
| Transportation | | 106,583 | |
| Communication | | 144,594 | |
| Supplies and Services | | 467,960 | |
| Other Operating | | 301,206 | |
| Social Assistance Related | | 1,503,881 | |
| Minor Capital | | 15,780 | |
| Recoveries into Appropriation | | (4,355,694) | |
| Net | 6,969,000 | 6,776,608 | 192,392 |
| 5. Healthy Child Manitoba Office | | | |
| Main Estimate | 28,393,000 | | |
| Personnel Services | | 2,303,922 | |
| Grants/Transfer Payments | | 19,261,565 | |
| Transportation | | 70,644 | |
| Communication | | 436,867 | |
| Supplies and Services | | 1,040,951 | |
| Debt Servicing | | 152 | |
| Other Operating | | 2,370,461 | |
| Social Assistance Related | | 2,023,432 | |
| Minor Capital | | 40,381 | |
| Net | 28,393,000 | 27,548,376 | 844,624 |
| 6. Addictions Foundation of Manitoba | | | |
| Main Estimate | 16,949,000 | | |
| Main Estimate Transfer** | 96,000 | | |
| Grants/Transfer Payments | | 17,045,000 | |
| Net | 17,045,000 | 17,045,000 | - |
| 7. Costs Related to Capital Assets | | | |
| Main Estimate | 15,000 | | |
| Minor Capital | | 7,800 | |
| Amortization | | 7,000 | |
| Net | 15,000 | 14,800 | 200 |
| Department Total | 74,008,000 | 71,709,429 | 2,298,571 |
| Expense Summary by Category | | | |
| Main Estimate | 73,756,000 | | |
| Main Estimate Transfer* | 125,000 | | |
| Main Estimate Transfer** | 127,000 | | |
| Personnel Services | | 9,357,841 | |
| Grants/Transfer Payments | | 52,527,983 | |
| Transportation | | 360,378 | |
| Communication | | 1,433,081 | |
| Supplies and Services | | 3,100,787 | |
| Debt Servicing | | 436 | |
| Other Operating | | 5,876,865 | |
| Social Assistance Related | | 3,527,313 | |
| Minor Capital | | 73,439 | |
| Amortization | | 7,000 | |
| Recoveries into Appropriation | | (4,555,694) | |
| | 74,008,000 | 71,709,429 | 2,298,571 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **HOUSING AND COMMUNITY DEVELOPMENT (XXX)** | | | |
| 1. Administration | | | |
| Main Estimate | 1,468,000 | | |
| Personnel Services | | 734,656 | |
| Transportation | | 3,571 | |
| Communication | | 7,993 | |
| Supplies and Services | | 30,593 | |
| Other Operating | | 21,779 | |
| Minor Capital | | 77 | |
| Net | 1,468,000 | 798,669 | 669,331 |
| 2. Housing | | | |
| Main Estimate | 49,747,000 | | |
| Special Warrant | 20,000,000 | | |
| Grants/Transfer Payments | | 58,290,724 | |
| Net | 69,747,000 | 58,290,724 | 11,456,276 |
| 3. Community Development | | | |
| Main Estimate | 10,389,000 | | |
| Personnel Services | | 979,618 | |
| Grants/Transfer Payments | | 11,559,838 | |
| Transportation | | 52,358 | |
| Communication | | 28,986 | |
| Supplies and Services | | 187,366 | |
| Debt Servicing | | 272 | |
| Other Operating | | 59,894 | |
| Minor Capital | | 4,226 | |
| Recoveries into Appropriation | | (2,954,420) | |
| Net | 10,389,000 | 9,918,139 | 470,861 |
| 4. Costs Related to Capital Assets | | | |
| Main Estimate | 170,000 | | |
| Main Estimate Transfer*** | 15,000 | | |
| Debt Servicing | | 58,223 | |
| Minor Capital | | 15,000 | |
| Amortization | | 111,777 | |
| Net | 185,000 | 185,000 | |
| Department Total | 81,789,000 | 69,192,531 | 12,596,469 |
| Expense Summary by Category | | | |
| Main Estimate | 61,774,000 | | |
| Main Estimate Transfer*** | 15,000 | | |
| Special Warrant | 20,000,000 | | |
| Personnel Services | | 1,714,275 | |
| Grants/Transfer Payments | | 69,850,562 | |
| Transportation | | 55,929 | |
| Communication | | 36,979 | |
| Supplies and Services | | 217,958 | |
| Debt Servicing | | 58,494 | |
| Other Operating | | 81,673 | |
| Minor Capital | | 19,303 | |
| Amortization | | 111,777 | |
| Recoveries into Appropriation | | (2,954,420) | |
| | 81,789,000 | 69,192,531 | 12,596,469 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **INFRASTRUCTURE AND TRANSPORTATION (XV)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 12,330,000 | | |
| Main Estimate Transfer*** | 192,000 | | |
| Personnel Services | | 9,883,950 | |
| Transportation | | 147,134 | |
| Communication | | 245,782 | |
| Supplies and Services | | 1,127,983 | |
| Debt Servicing | | 296 | |
| Other Operating | | 836,694 | |
| Minor Capital | | 98,885 | |
| Recoveries into Appropriation | | (310,625) | |
| Net | 12,522,000 | 12,030,099 | 491,901 |
| 2. Highways and Transportation Programs | | | |
| Main Estimate | 77,691,000 | | |
| Special Warrant | 3,750,000 | | |
| Personnel Services | | 44,915,687 | |
| Grants/Transfer Payments | | 446,079 | |
| Transportation | | 2,978,335 | |
| Communication | | 1,074,807 | |
| Supplies and Services | | 10,689,470 | |
| Debt Servicing | | 19,612 | |
| Other Operating | | 29,860,606 | |
| Minor Capital | | 427,757 | |
| Recoveries into Appropriation | | (10,434,534) | |
| Net | 81,441,000 | 79,977,819 | 1,463,181 |
| 3. Government Services Programs | | | |
| Main Estimate | 51,153,000 | | |
| Personnel Services | | 42,314,182 | |
| Grants/Transfer Payments | | 898,600 | |
| Transportation | | 1,091,698 | |
| Communication | | 881,978 | |
| Supplies and Services | | 75,576,451 | |
| Debt Servicing | | 107 | |
| Other Operating | | 2,302,223 | |
| Minor Capital | | 9,556,703 | |
| Recoveries into Appropriation | | (86,219,653) | |
| Net | 51,153,000 | 46,402,288 | 4,750,712 |
| 4. Infrastructure Works | | | |
| Main Estimate | 194,569,000 | | |
| Special Warrant | (1,561,000) | | |
| Personnel Services | | 67,302,404 | |
| Grants/Transfer Payments | | 5,000 | |
| Transportation | | 8,343,093 | |
| Communication | | 1,866,702 | |
| Supplies and Services | | 133,015,861 | |
| Debt Servicing | | 3,847 | |
| Other Operating | | 2,128,313 | |
| Minor Capital | | 746,893 | |
| Recoveries into Appropriation | | (26,463,777) | |
| Net | 193,008,000 | 186,948,336 | 6,059,664 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 5. Manitoba Water Services Board | | | |
| Main Estimate | 11,145,000 | | |
| Personnel Services | | 1,839,307 | |
| Grants/Transfer Payments | | 12,000,000 | |
| Transportation | | 4,409 | |
| Communication | | 21,334 | |
| Supplies and Services | | 181,203 | |
| Other Operating | | 63,528 | |
| Minor Capital | | 2,631 | |
| Recoveries into Appropriation | | (2,984,000) | |
| Net | 11,145,000 | 11,128,413 | 16,587 |
| 6. Canada-Manitoba Agreements | | | |
| Main Estimate | 6,305,000 | | |
| Main Estimate Transfer* | 34,311,712 | | |
| Special Warrant | 5,000,000 | | |
| Personnel Services | | 648,960 | |
| Grants/Transfer Payments | | 44,661,739 | |
| Transportation | | 5,744 | |
| Communication | | 80,591 | |
| Supplies and Services | | 161,452 | |
| Other Operating | | 46,341 | |
| Minor Capital | | 11,884 | |
| Net | 45,616,712 | 45,616,711 | 1 |
| 7. Costs Related to Capital Assets | | | |
| Main Estimate | 212,976,500 | | |
| Debt Servicing | | 88,529,051 | |
| Minor Capital | | 589,400 | |
| Amortization | | 110,691,619 | |
| Recoveries into Appropriation | | (5,505,212) | |
| Net | 212,976,500 | 194,304,857 | 18,671,643 |
| 8. Emergency Measures Organization | | | |
| Main Estimate | 2,497,000 | | |
| Main Estimate Transfer*** | 100,000 | | |
| Personnel Services | | 1,731,858 | |
| Transportation | | 93,564 | |
| Communication | | 95,038 | |
| Supplies and Services | | 220,147 | |
| Debt Servicing | | 879 | |
| Other Operating | | 242,204 | |
| Minor Capital | | 10,885 | |
| Net | 2,597,000 | 2,394,575 | 202,425 |
| Department Total | 610,459,212 | 578,803,099 | 31,656,113 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| Expense Summary by Category | | | |
| Main Estimate | 568,666,500 | | |
| Main Estimate Transfer* | 34,311,712 | | |
| Main Estimate Transfer*** | 292,000 | | |
| Special Warrant | 7,189,000 | | |
| Personnel Services | | 168,636,348 | |
| Grants/Transfer Payments | | 58,011,418 | |
| Transportation | | 12,663,977 | |
| Communication | | 4,266,232 | |
| Supplies and Services | | 220,972,567 | |
| Debt Servicing | | 88,553,791 | |
| Other Operating | | 35,479,909 | |
| Minor Capital | | 11,445,038 | |
| Amortization | | 110,691,619 | |
| Recoveries into Appropriation | | (131,917,801) | |
| | 610,459,212 | 578,803,099 | 31,656,113 |
| **INNOVATION, ENERGY AND MINES (XVIII)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 761,000 | | |
| Personnel Services | | 531,966 | |
| Transportation | | 14,897 | |
| Communication | | 21,492 | |
| Supplies and Services | | 11,084 | |
| Debt Servicing | | 7 | |
| Other Operating | | 165,024 | |
| Minor Capital | | 610 | |
| Net | 761,000 | 745,079 | 15,921 |
| 2. Energy Development Initiatives | | | |
| Main Estimate | 1,890,000 | | |
| Main Estimate Transfer* | 438,592 | | |
| Special Warrant | 981,000 | | |
| Personnel Services | | 764,099 | |
| Grants/Transfer Payments | | 249,250 | |
| Transportation | | 43,565 | |
| Communication | | 80,136 | |
| Supplies and Services | | 822,822 | |
| Debt Servicing | | 70 | |
| Other Operating | | 902,190 | |
| Minor Capital | | 6,445 | |
| Net | 3,309,592 | 2,868,577 | 441,015 |
| 3. Science, Innovation and Business Development | | | |
| Main Estimate | 21,932,000 | | |
| Personnel Services | | 1,570,714 | |
| Grants/Transfer Payments | | 20,284,350 | |
| Transportation | | 45,579 | |
| Communication | | 49,068 | |
| Supplies and Services | | 389,006 | |
| Debt Servicing | | 46 | |
| Other Operating | | 245,502 | |
| Minor Capital | | 9,974 | |
| Recoveries into Appropriation | | (750,000) | |
| Net | 21,932,000 | 21,844,239 | 87,761 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 4. Business Transformation and Technology | | | |
| Main Estimate | 33,286,000 | | |
| Main Estimate Transfer*** | 95,697 | | |
| Special Warrant | (12,000) | | |
| Personnel Services | | 20,689,822 | |
| Transportation | | 79,440 | |
| Communication | | 811,199 | |
| Supplies and Services | | 7,435,649 | |
| Debt Servicing | | 438 | |
| Other Operating | | 62,724,282 | |
| Minor Capital | | 513,396 | |
| Recoveries into Appropriation | | (59,695,976) | |
| Net | 33,369,697 | 32,558,250 | 811,447 |
| 5. Mineral Resources | | | |
| Main Estimate | 12,055,000 | | |
| Main Estimate Transfer*** | 47,188 | | |
| Special Warrant | 80,000 | | |
| Personnel Services | | 6,577,825 | |
| Grants/Transfer Payments | | 2,170,912 | |
| Transportation | | 556,866 | |
| Communication | | 232,869 | |
| Supplies and Services | | 1,438,799 | |
| Debt Servicing | | 81,351 | |
| Other Operating | | 178,440 | |
| Minor Capital | | 98,036 | |
| Net | 12,182,188 | 11,335,098 | 847,090 |
| 6. Costs Related to Capital Assets | | | |
| Main Estimate | 8,555,000 | | |
| Debt Servicing | | 2,919,442 | |
| Minor Capital | | 92,800 | |
| Amortization | | 7,355,765 | |
| Recoveries into Appropriation | | (3,457,700) | |
| Net | 8,555,000 | 6,910,308 | 1,644,692 |
| Department Total | 80,109,477 | 76,261,550 | 3,847,927 |
| Expense Summary by Category | | | |
| Main Estimate | 78,479,000 | | |
| Main Estimate Transfer* | 438,592 | | |
| Main Estimate Transfer*** | 142,885 | | |
| Special Warrant | 1,049,000 | | |
| Personnel Services | | 30,134,426 | |
| Grants/Transfer Payments | | 22,704,512 | |
| Transportation | | 740,347 | |
| Communication | | 1,194,763 | |
| Supplies and Services | | 10,097,360 | |
| Debt Servicing | | 3,001,353 | |
| Other Operating | | 64,215,438 | |
| Minor Capital | | 721,261 | |
| Amortization | | 7,355,765 | |
| Recoveries into Appropriation | | (63,903,675) | |
| | 80,109,477 | 76,261,550 | 3,847,927 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **JUSTICE (IV)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 7,132,000 | | |
| Personnel Services | | 5,475,165 | |
| Transportation | | 91,323 | |
| Communication | | 146,511 | |
| Supplies and Services | | 745,151 | |
| Other Operating | | 613,908 | |
| Minor Capital | | 72,607 | |
| Recoveries into Appropriation | | (130,000) | |
| Net | 7,132,000 | 7,014,665 | 117,335 |
| 2. Criminal Justice | | | |
| Main Estimate | 138,244,000 | | |
| Main Estimate Transfer** | 21,100 | | |
| Main Estimate Transfer*** | 135,000 | | |
| Personnel Services | | 25,489,008 | |
| Grants/Transfer Payments | | 185,750 | |
| Transportation | | 1,563,392 | |
| Communication | | 542,559 | |
| Supplies and Services | | 106,677,465 | |
| Debt Servicing | | 3,561 | |
| Other Operating | | 8,337,741 | |
| Social Assistance Related | | 1,293 | |
| Minor Capital | | 182,859 | |
| Recoveries into Appropriation | | (2,000,000) | |
| Net | 138,400,100 | 140,983,627 | (2,583,527) |
| 3. Civil Justice | | | |
| Main Estimate | 30,240,000 | | |
| Personnel Services | | 18,824,776 | |
| Grants/Transfer Payments | | 85,000 | |
| Transportation | | 310,541 | |
| Communication | | 97,885 | |
| Supplies and Services | | 813,794 | |
| Other Operating | | 10,436,699 | |
| Minor Capital | | 10,786 | |
| Net | 30,240,000 | 30,579,481 | (339,481) |
| 4. Corrections | | | |
| Main Estimate | 158,324,000 | | |
| Main Estimate Transfer** | 2,146,500 | | |
| Special Warrant | 18,118,000 | | |
| Personnel Services | | 148,716,940 | |
| Grants/Transfer Payments | | 3,543,305 | |
| Transportation | | 1,537,336 | |
| Communication | | 1,055,627 | |
| Supplies and Services | | 16,603,009 | |
| Debt Servicing | | 94 | |
| Other Operating | | 4,716,741 | |
| Minor Capital | | 743,721 | |
| Recoveries into Appropriation | | (1,776) | |
| Net | 178,588,500 | 176,914,998 | 1,673,502 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 5. Courts | | | |
| Main Estimate | 50,218,000 | | |
| Main Estimate Transfer*** | 2,663,000 | | |
| Personnel Services | | 42,817,205 | |
| Transportation | | 2,351,633 | |
| Communication | | 941,592 | |
| Supplies and Services | | 3,071,981 | |
| Debt Servicing | | 678,538 | |
| Other Operating | | 2,692,528 | |
| Minor Capital | | 385,411 | |
| Recoveries into Appropriation | | (98,745) | |
| Net | 52,881,000 | 52,840,142 | 40,858 |
| 6. Costs Related to Capital Assets | | | |
| Main Estimate | 2,649,000 | | |
| Debt Servicing | | 549,938 | |
| Minor Capital | | 408,000 | |
| Amortization | | 1,487,672 | |
| Net | 2,649,000 | 2,445,610 | 203,390 |
| Department Total | 409,890,600 | 410,778,523 | (887,923) |
| Expense Summary by Category | | | |
| Main Estimate | 386,807,000 | | |
| Main Estimate Transfer** | 2,167,600 | | |
| Main Estimate Transfer*** | 2,798,000 | | |
| Special Warrant | 18,118,000 | | |
| Personnel Services | | 241,323,094 | |
| Grants/Transfer Payments | | 3,814,055 | |
| Transportation | | 5,854,226 | |
| Communication | | 2,784,174 | |
| Supplies and Services | | 127,911,399 | |
| Debt Servicing | | 1,232,130 | |
| Other Operating | | 26,797,616 | |
| Social Assistance Related | | 1,293 | |
| Minor Capital | | 1,803,384 | |
| Amortization | | 1,487,672 | |
| Recoveries into Appropriation | | (2,230,521) | |
| | 409,890,600 | 410,778,523 | (887,923) |

## LABOUR AND IMMIGRATION (XI)

| | | | |
|---|---|---|---|
| 1. Executive | | | |
| Main Estimate | 829,000 | | |
| Main Estimate Transfer*** | 26,000 | | |
| Personnel Services | | 777,143 | |
| Transportation | | 23,245 | |
| Communication | | 17,990 | |
| Supplies and Services | | 15,732 | |
| Other Operating | | 11,055 | |
| Minor Capital | | 230 | |
| Net | 855,000 | 845,396 | 9,604 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 2. Labour Programs | | | |
| Main Estimate | 22,412,000 | | |
| Main Estimate Transfer* | 400,000 | | |
| Personnel Services | | 16,441,522 | |
| Grants/Transfer Payments | | 200,000 | |
| Transportation | | 600,324 | |
| Communication | | 693,128 | |
| Supplies and Services | | 1,902,949 | |
| Debt Servicing | | 538 | |
| Other Operating | | 1,590,640 | |
| Minor Capital | | 185,576 | |
| Net | 22,812,000 | 21,614,677 | 1,197,323 |
| 3. Immigration | | | |
| Main Estimate | 27,125,000 | | |
| Main Estimate Transfer* | 7,767,000 | | |
| Main Estimate Transfer*** | 38,000 | | |
| Special Warrant | 627,000 | | |
| Personnel Services | | 4,839,230 | |
| Grants/Transfer Payments | | 320,004 | |
| Transportation | | 53,831 | |
| Communication | | 292,778 | |
| Supplies and Services | | 1,066,865 | |
| Debt Servicing | | 17 | |
| Other Operating | | 301,184 | |
| Minor Capital | | 23,891 | |
| Social Assistance Related | | 28,388,251 | |
| Net | 35,557,000 | 35,286,051 | 270,949 |
| 4. Costs Related to Capital Assets | | | |
| Main Estimate | 643,000 | | |
| Debt Servicing | | 123,557 | |
| Minor Capital | | 82,400 | |
| Amortization | | 436,294 | |
| Net | 643,000 | 642,251 | 749 |
| Department Total | 59,867,000 | 58,388,375 | 1,478,625 |
| Expense Summary by Category | | | |
| Main Estimate | 51,009,000 | | |
| Main Estimate Transfer* | 8,167,000 | | |
| Main Estimate Transfer*** | 64,000 | | |
| Special Warrant | 627,000 | | |
| Personnel Services | | 22,057,894 | |
| Grants/Transfer Payments | | 520,004 | |
| Transportation | | 677,400 | |
| Communication | | 1,003,897 | |
| Supplies and Services | | 2,985,546 | |
| Debt Servicing | | 124,112 | |
| Other Operating | | 1,902,880 | |
| Minor Capital | | 292,098 | |
| Social Assistance Related | | 28,388,251 | |
| Amortization | | 436,294 | |
| | 59,867,000 | 58,388,375 | 1,478,625 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **LOCAL GOVERNMENT (XIII)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 3,085,000 | | |
| Personnel Services | | 2,107,578 | |
| Transportation | | 69,718 | |
| Communication | | 78,657 | |
| Supplies and Services | | 271,577 | |
| Debt Servicing | | 1,031 | |
| Other Operating | | 153,205 | |
| Minor Capital | | 800 | |
| Net | 3,085,000 | 2,682,565 | 402,435 |
| 2. Community Planning and Development | | | |
| Main Estimate | 34,621,000 | | |
| Main Estimate Transfer* | 3,733,000 | | |
| Personnel Services | | 4,978,319 | |
| Grants/Transfer Payments | | 32,092,841 | |
| Transportation | | 102,186 | |
| Communication | | 91,583 | |
| Supplies and Services | | 665,808 | |
| Debt Servicing | | 2,737 | |
| Other Operating | | 1,191,828 | |
| Minor Capital | | 6,772 | |
| Recoveries into Appropriation | | (815,929) | |
| Net | 38,354,000 | 38,316,146 | 37,854 |
| 3. Provincial - Municipal Support Services | | | |
| Main Estimate | 11,446,000 | | |
| Personnel Services | | 10,431,434 | |
| Transportation | | 381,230 | |
| Communication | | 445,296 | |
| Supplies and Services | | 1,110,103 | |
| Debt Servicing | | 6,231 | |
| Other Operating | | 951,492 | |
| Minor Capital | | 145,980 | |
| Recoveries into Appropriation | | (3,077,000) | |
| Net | 11,446,000 | 10,394,766 | 1,051,234 |
| 4. Financial Assistance to Municipalities | | | |
| Main Estimate | 174,706,000 | | |
| Special Warrant | 23,134,000 | | |
| Grants/Transfer Payments | | 238,607,653 | |
| Other Operating | | 1,039,719 | |
| Recoveries into Appropriation | | (43,286,342) | |
| Net | 197,840,000 | 196,361,030 | 1,478,970 |
| 6. Costs Related to Capital Assets | | | |
| Main Estimate | 116,500 | | |
| Minor Capital | | 64,100 | |
| Amortization | | 52,400 | |
| Net | 116,500 | 116,500 | - |
| Department Total | 250,841,500 | 247,871,008 | 2,970,492 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| Expense Summary by Category | | | |
| Main Estimate | 223,974,500 | | |
| Main Estimate Transfer* | 3,733,000 | | |
| Special Warrant | 23,134,000 | | |
| Personnel Services | | 17,517,332 | |
| Grants/Transfer Payments | | 270,700,494 | |
| Transportation | | 553,134 | |
| Communication | | 615,535 | |
| Supplies and Services | | 2,047,489 | |
| Debt Servicing | | 9,999 | |
| Other Operating | | 3,336,244 | |
| Minor Capital | | 217,652 | |
| Amortization | | 52,400 | |
| Recoveries into Appropriation | | (47,179,271) | |
| | 250,841,500 | 247,871,008 | 2,970,492 |
| **SPORT (XXVIII)** | | | |
| 1. Sport | | | |
| Main Estimate | 11,933,000 | | |
| Personnel Services | | 171,170 | |
| Grants/Transfer Payments | | 11,666,500 | |
| Transportation | | 4,847 | |
| Communication | | 6,823 | |
| Supplies and Services | | 50,519 | |
| Other Operating | | 13,346 | |
| Minor Capital | | 64 | |
| Net | 11,933,000 | 11,913,269 | 19,731 |
| Department Total | 11,933,000 | 11,913,269 | 19,731 |
| Expense Summary by Category | | | |
| Main Estimate | 11,933,000 | | |
| Personnel Services | | 171,170 | |
| Grants/Transfer Payments | | 11,666,500 | |
| Transportation | | 4,847 | |
| Communication | | 6,823 | |
| Supplies and Services | | 50,519 | |
| Other Operating | | 13,346 | |
| Minor Capital | | 64 | |
| | 11,933,000 | 11,913,269 | 19,731 |
| **WATER STEWARDSHIP (XXV)** | | | |
| 1. Administration and Finance | | | |
| Main Estimate | 1,475,000 | | |
| Personnel Services | | 1,290,090 | |
| Transportation | | 26,088 | |
| Communication | | 34,411 | |
| Supplies and Services | | 28,897 | |
| Other Operating | | 54,991 | |
| Minor Capital | | 5,369 | |
| Net | 1,475,000 | 1,439,847 | 35,153 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| 2. Ecological Services | | | |
| Main Estimate | 16,694,000 | | |
| Personnel Services | | 7,882,665 | |
| Grants/Transfer Payments | | 6,075,627 | |
| Transportation | | 721,002 | |
| Communication | | 196,424 | |
| Supplies and Services | | 1,434,868 | |
| Debt Servicing | | 91 | |
| Other Operating | | 773,184 | |
| Minor Capital | | 402,655 | |
| Recoveries into Appropriation | | (1,165,000) | |
| Net | 16,694,000 | 16,321,517 | 372,483 |
| 3. Regulatory and Operational Services | | | |
| Main Estimate | 10,086,000 | | |
| Personnel Services | | 6,338,130 | |
| Transportation | | 310,435 | |
| Communication | | 156,791 | |
| Supplies and Services | | 2,118,197 | |
| Other Operating | | 615,122 | |
| Minor Capital | | 136,710 | |
| Net | 10,086,000 | 9,675,384 | 410,616 |
| 4. Water Stewardship Initiatives | | | |
| Main Estimate | 5,316,000 | | |
| Personnel Services | | 116,711 | |
| Grants/Transfer Payments | | 1,260,400 | |
| Transportation | | 379,039 | |
| Communication | | 33,853 | |
| Supplies and Services | | 2,372,774 | |
| Other Operating | | 118,492 | |
| Minor Capital | | 276,752 | |
| Net | 5,316,000 | 4,558,020 | 757,980 |
| 5. Costs Related to Capital Assets | | | |
| Main Estimate | 305,000 | | |
| Main Estimate Transfer*** | 16,096 | | |
| Debt Servicing | | 43,202 | |
| Minor Capital | | 38,500 | |
| Amortization | | 239,089 | |
| Net | 321,096 | 320,791 | 305 |
| Department Total | 33,892,096 | 32,315,560 | 1,576,537 |
| Expense Summary by Category | | | |
| Main Estimate | 33,876,000 | | |
| Main Estimate Transfer*** | 16,096 | | |
| Personnel Services | | 15,627,596 | |
| Grants/Transfer Payments | | 7,336,027 | |
| Transportation | | 1,436,564 | |
| Communication | | 421,479 | |
| Supplies and Services | | 5,954,736 | |
| Debt Servicing | | 43,294 | |
| Other Operating | | 1,561,789 | |
| Minor Capital | | 859,985 | |
| Amortization | | 239,089 | |
| Recoveries into Appropriation | | (1,165,000) | |
| | 33,892,096 | 32,315,560 | 1,576,537 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **ENABLING APPROPRIATIONS (XXVI)** | | | |
| 1. Enabling Vote | | | |
| Main Estimate | 108,618,000 | | |
| Main Estimate Transfer* | (95,523,945) | | |
| Net | 13,094,055 | - | 13,094,055 |
| 2. Sustainable Development Innovations Fund | | | |
| Main Estimate | 3,400,000 | | |
| Personnel Services | | 82,445 | |
| Grants/Transfer Payments | | 2,592,306 | |
| Transportation | | 11,586 | |
| Communication | | 23,406 | |
| Supplies and Services | | 179,092 | |
| Other Operating | | 42,909 | |
| Minor Capital | | 379 | |
| Net | 3,400,000 | 2,932,124 | 467,876 |
| 3. Justice Initiatives | | | |
| Main Estimate | 2,250,000 | | |
| Main Estimate Transfer** | (2,167,600) | | |
| Net | 82,400 | - | 82,400 |
| 4. Internal Service Adjustments | | | |
| Main Estimate | 13,640,000 | | |
| Main Estimate Transfer*** | (8,286,582) | | |
| Net | 5,353,418 | - | 5,353,418 |
| Department Total | 21,929,874 | 2,932,124 | 18,997,750 |
| Expense Summary by Category | | | |
| Main Estimate | 127,908,000 | | |
| Main Estimate Transfer* | (95,523,945) | | |
| Main Estimate Transfer** | (2,167,600) | | |
| Main Estimate Transfer*** | (8,286,582) | | |
| Personnel Services | | 82,445 | |
| Grants/Transfer Payments | | 2,592,306 | |
| Transportation | | 11,586 | |
| Communication | | 23,406 | |
| Supplies and Services | | 179,092 | |
| Other Operating | | 42,909 | |
| Minor Capital | | 379 | |
| | 21,929,874 | 2,932,124 | 18,997,750 |

| Department and Appropriations | Amount Authorized $ | Amount Expended $ | Unexpended Balance $ |
|---|---|---|---|
| **OTHER APPROPRIATIONS (XXVII)** | | | |
| 1. Emergency Expenditures | | | |
| Main Estimate | 28,000,000 | | |
| Special Warrant | 145,940,000 | | |
| Personnel Services | | 11,024,039 | |
| Grants/Transfer Payments | | 28,868,000 | |
| Transportation | | 5,347,563 | |
| Communication | | 1,281,066 | |
| Supplies and Services | | 87,101,336 | |
| Debt Servicing | | 225 | |
| Other Operating | | 33,870,032 | |
| Minor Capital | | 3,099,683 | |
| Amortization | | 2,691,632 | |
| Net | 173,940,000 | 173,283,574 | 656,426 |
| 2. Allowance for Losses and Expenditures Incurred by Crown Corporations and Other Provincial Entities | | | |
| Main Estimate | 500,000 | | |
| Debt Servicing | | 3,786 | |
| Net | 500,000 | 3,786 | 496,214 |
| 4. Red River Floodway Expansion | | | |
| Main Estimate Transfer* | 971,000 | | |
| Grants/Transfer Payments | | 587,515 | |
| Net | 971,000 | 587,515 | 383,485 |
| Department Total | 175,411,000 | 173,874,875 | 1,536,125 |
| Expense Summary by Category | | | |
| Main Estimate | 28,500,000 | | |
| Main Estimate Transfer* | 971,000 | | |
| Special Warrant | 145,940,000 | | |
| Personnel Services | | 11,024,039 | |
| Grants/Transfer Payments | | 29,455,515 | |
| Transportation | | 5,347,563 | |
| Communication | | 1,281,066 | |
| Supplies and Services | | 87,101,336 | |
| Debt Servicing | | 4,011 | |
| Other Operating | | 33,870,032 | |
| Minor Capital | | 3,099,683 | |
| Amortization | | 2,691,632 | |
| | 175,411,000 | 173,874,875 | 1,536,125 |

# SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES
# PART B - CAPITAL INVESTMENTS

**For the Year ended March 31, 2010**

| | Capital Investment Authority $ | Expended on Acquisitions $ | Writedowns $ | Net Acquisitions $ | Unexpended Balance $ |
|---|---|---|---|---|---|
| Advanced Education and Literacy | 4,400,000 | 4,387,186 | - | 4,387,186 | 12,814 |
| Agriculture, Food and Rural Initiatives | 466,000 | 379,440 | - | 379,440 | 86,560 |
| Conservation | 17,357,000 | 15,254,486 | - | 15,254,486 | 2,102,514 |
| Education | 27,700 | 25,530 | - | 25,530 | 2,170 |
| Entrepreneurship, Training and Trade | 789,000 | 601,194 | - | 601,194 | 187,806 |
| Family Services and Consumer Affairs | 931,000 | 105,264 | - | 105,264 | 825,736 |
| Finance | 903,000 | - | - | - | 903,000 |
| Health | 4,122,000 | 2,968,140 | - | 2,968,140 | 1,153,860 |
| Infrastructure and Transportation | 707,208,000 | 587,133,655 | - | 587,133,655 | 120,074,345 |
| Innovation, Energy and Mines | 8,621,000 | 8,514,415 | - | 8,514,415 | 106,585 |
| Justice | 3,861,000 | 2,541,401 | - | 2,541,401 | 1,319,599 |
| Water Stewardship | 100,000 | 101,510 | - | 101,510 | (1,510) |
| Enabling Appropriations | 4,956,300 | - | - | - | 4,956,300 |
| | 753,742,000 | 622,012,221 | - | 622,012,221 | 131,729,779 |

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# STATEMENT OF THE TOTAL AMOUNT OF DEBT OR OBLIGATION DUE HER MAJESTY WRITTEN-OFF IN WHOLE OR IN PART

**As Required by Section 24B of The Financial Administration Act**
**For the Year Ended March 31, 2010**

| | $ | $ |
|---|---|---|
| **ABORIGINAL AND NORTHERN AFFAIRS (XIX)** | | |
| Communities Economic Development Fund - Business Loan Program | 138,454 | |
| Communities Economic Development Fund - Fisherman's Loan Program | 39,232 | 177,686 |
| **ADVANCED EDUCATION AND LITERACY (XLIV)** | | |
| Student Financial Assistance | | 1,137,865 |
| **AGRICULTURE, FOOD AND RURAL INITIATIVES (III)** | | |
| Fees | 70,972 | |
| Manitoba Agricultural Services Corporation | 432,313 | 503,285 |
| **CONSERVATION (XII)** | | |
| Fees | | 59,204 |
| **CULTURE, HERITAGE AND TOURISM (XIV)** | | |
| Accounts Receivable | | 579 |
| **EDUCATION (XVI)** | | |
| Fees | | 301 |
| **ENTREPRENEURSHIP, TRAINING AND TRADE (X)** | | |
| Fees | 812 | |
| Manitoba Industrial Opportunities Program | 3,810,897 | 3,811,709 |
| **FAMILY SERVICES AND CONSUMER AFFAIRS (IX)** | | |
| Accounts Receivable | 73,107 | |
| Employment and Income Assistance | 190,060 | 263,167 |
| **FINANCE (VII)** | | |
| Corporation Capital Tax | 98,627 | |
| Levy for Health and Education | 138,320 | |
| Motive Fuel Tax | 7,941 | |
| Retail Sales Tax | 1,323,452 | 1,568,340 |
| **HEALTH (XXI)** | | |
| Accounts Receivable | | 50,986 |
| **INFRASTRUCTURE AND TRANSPORTATION (XV)** | | |
| Accounts Receivable | | 17,293 |
| **JUSTICE (IV)** | | |
| Accounts Receivable | | 72,744 |
| | | 7,663,159 |
| **RECOVERY OF AMOUNTS CANCELLED IN PREVIOUS YEARS** | | |
| **EDUCATION (XVI)** | | |
| Fees | | 1,657 |
| **CONSERVATION (XII)** | | |
| Fees | | 46 |
| | | 7,661,456 |

# STATEMENT OF SPECIAL WARRANTS OF HIS HONOUR THE LIEUTENANT-GOVERNOR OF MANITOBA

**As Required by Section 32(4) of The Financial Administration Act**
**Issued Relative to the Year Ended March 31, 2010**

| OPERATING EXPENSES | | | $ |
|---|---|---|---|
| **ADVANCED EDUCATION AND LITERACY (XLIV)** | | | |
| March 3, 2010 | 44-2 | Support for Universities and Colleges | 1,717,000 |
| March 3, 2010 | 44-5 | Capital Grants | 611,000 |
| March 3, 2010 | 44-6 | Costs Related to Capital Assets | 115,000 |
| **AGRICULTURE, FOOD AND RURAL INITIATIVES (III)** | | | |
| March 3, 2010 | 3-2 | Risk Management, Credit and Income Support Programs | 1,184,000 |
| **CONSERVATION (XII)** | | | |
| March 3, 2010 | 12-4 | Conservation Programs | 565,000 |
| **CULTURE, HERITAGE AND TOURISM (XIV)** | | | |
| March 3, 2010 | 14-2 | Culture, Heritage and Recreation Programs | 1,187,000 |
| March 3, 2010 | 14-6 | Costs Related to Capital Assets | 268,000 |
| **EDUCATION (XVI)** | | | |
| March 3, 2010 | 16-4 | Education and School Tax Credits | 2,500,000 |
| **ENTERPRENEURSHIP, TRAINING AND TRADE** | | | |
| March 3, 2010 | 10-2 | Business Services | 4,898,000 |
| **FAMILY SERVICES AND CONSUMER AFFAIRS (IX)** | | | |
| March 3, 2010 | 9-1 | Administration and Finance | 190,000 |
| March 3, 2010 | 9-3 | Disablilty Programs and Employment and Income Assistance | 43,752,000 |
| March 3, 2010 | 9-4 | Child and Family Services | 37,875,000 |
| March 3, 2010 | 9-5 | Community Service Delivery | 6,547,000 |
| **HEALTH (XXI)** | | | |
| March 3, 2010 | 21-2 | Corporate and Provincial Program Support | 232,000 |
| March 3, 2010 | 21-4 | Primary Care and Healthy Living | 1,876,000 |
| March 3, 2010 | 21-5 | Regional Affairs | 392,000 |
| March 3, 2010 | 21-6 | Public Health | 1,923,000 |
| March 3, 2010 | 21-7 | Health Services Insurance Fund | 89,917,000 |
| March 3, 2010 | 21-8 | Capital Funding | 7,618,000 |
| **HOUSING AND COMMUNITY DEVELOPMENT (XXX)** | | | |
| March 3, 2010 | 30-2 | Housing | 20,000,000 |
| | | Carried Forward | 223,367,000 |

| | | | |
|---|---|---|---|
| | | Brought Forward | 223,367,000 |
| **INFRASTRUCTURE AND TRANSPORTATION (XV)** | | | |
| March 3, 2010 | 15-2 | Highways and Transportation Programs | 3,750,000 |
| March 3, 2010 | 15-4 | Infrastructure Works | (1,561,000) |
| March 3, 2010 | 15-6 | Canada-Manitoba Agreements | 5,000,000 |
| **INNOVATION, ENERGY AND MINES (XVIII)** | | | |
| March 3, 2010 | 18-2 | Energy, Climate Change and Green Strategy Initiatives | 981,000 |
| March 3, 2010 | 18-4 | Manitoba Information and Communication Technologies | (12,000) |
| March 3, 2010 | 18-5 | Mineral Resources | 80,000 |
| **JUSTICE (IV)** | | | |
| March 3, 2010 | 4-4 | Corrections | 18,118,000 |
| **LABOUR AND IMMIGRATION (XI)** | | | |
| March 3, 2010 | 11-3 | Immigration and Multiculturalism | 627,000 |
| **LOCAL GOVERNMENT (XIII)** | | | |
| March 3, 2010 | 13-4 | Financial Assistance for the City of Winnipeg | 23,134,000 |
| **OTHER APPROPRIATIONS (XXVII)** | | | |
| September 10, 2009 | 27-1 | Emergency Expenditures | 115,000,000 |
| March 3, 2010 | 27-1 | Emergency Expenditures | 30,940,000 |
| | | Total Special Warrants | 419,424,000 |

# EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS AS SHOWN ON THE STATEMENT OF SPECIAL WARRANTS

**For the Year Ended March 31, 2010**

## OPERATING EXPENSES

Special Warrants amounting to $419,424,000 were issued during the year ended March 31, 2010. The more significant amounts total to $419,051,000 and consist of the following:

| | $ |
|---|---|
| **DEPARTMENT OF ADVANCED EDUCATION AND LITERACY (XLIV)** | |
| To provide for an operating grant advance to College Universitaire de Saint-Boniface | 1,717,000 |
| To provide funding for cost shared infrastructure projects to the universities | 611,000 |
| **DEPARTMENT OF AGRICULTURE, FOOD AND RURAL INITIATIVES (III)** | |
| To provide additional funding for assistance to the North Interlake as a result of spring flooding | 1,184,000 |
| **DEPARTMENT OF CONSERVATION (XII)** | |
| To provide grant assistance to support establishment of the Pimachiowin Aki WHS trust fund | 565,000 |
| **DEPARTMENT OF CULTURE, HERITAGE AND TOURISM (XIV)** | |
| To provide funding for a six-month Jump Start Production Financing Program | 1,187,000 |
| To provide funding for costs associated with the construction of the Cercle Moliere Theatre and federal-stimulus-funded renovation projects at the Manitoba Centennial Centre | 268,000 |
| **DEPARTMENT OF EDUCATION (XVI)** | |
| To provide additional funding for Education and School Tax Credits as a result of increased reimbursements to municipalities for the Manitoba Education Property Tax Credit | 2,500,000 |
| **DEPARTMENT OF ENTREPRENEURSHIP, TRAINING AND TRADE (X)** | |
| To provide additional funding in support of businesses' access to capital and for additional assistance and support of economic development projects | 4,898,000 |
| **DEPARTMENT OF FAMILY SERVICES AND CONSUMER AFFAIRS (IX)** | |
| To provide additional funding for Supported Living with respect to Disability Programs | 24,844,000 |
| To provide additional funding for Employment and Income Assistance programming | 18,165,000 |
| To provide additional funding primarily for child protection with respect to the authorities and maintenance of children | 35,354,000 |
| To provide funding for increased staffing costs primarily for child welfare programs, increased pension related costs relating to an actuarial review of the Winnipeg Child and Family Services Employee Benefits Retirement Plan, and increased non-discretionary operating expenditures | 9,811,000 |
| Carried Forward | 101,104,000 |

| | |
|---|---|
| Brought Forward | 101,104,000 |
| **DEPARTMENT OF HEALTH (XXI)** | |
| To provide additional funding for operating expenditures for the Drug Management Policy Unit and Chronic Disease Management Program, offset by increased revenues | 2,108,000 |
| To provide additional funding for Emergency Medical Services programs primarily relating to flood emergency costs | 392,000 |
| To provide additional funding to the Provincial Public Health Office related to physician retention | 1,923,000 |
| To provide for accelerated payments for health initiatives, basic equipment and staff retention to address health system needs in 2009/10 and alleviate pressures in 2010/2011 | 97,535,000 |
| **DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (XXX)** | |
| To provide additional funding for the 2009/10 housing related expenditures | 20,000,000 |
| **DEPARTMENT OF INFRASTRUCTURE AND TRANSPORTATION (XV)** | |
| To provide for accelerated grant expenditures for the Churchill Gateway Development Corporation | 3,750,000 |
| To provide additional funding for federal-stimulus-funded infrastructure renewal initiatives, as well increases to funding for highways and waterways maintenace and preservation | 3,439,000 |
| **DEPARTMENT OF INNOVATION, ENERGY AND MINES (XVIII)** | |
| Primarily to provide additional funding for the Hybrid Vehicle Rebate Program | 981,000 |
| **DEPARTMENT OF JUSTICE (IV)** | |
| To provide additional funding for increased staffing costs resulting from custody counts in adult correctional facilities | 18,118,000 |
| **DEPARTMENT OF LABOUR AND IMMIGRATION (XI)** | |
| Primarily for increased expenditures incurred for the development of the Immigrant Registration/Referral, Assessment and Employment Supports (IRAES) System in 2009/10, offset by incremental federal revenue | 627,000 |
| **DEPARTMENT OF LOCAL GOVERNMENT (XIII)** | |
| To accelerate infrastructure funding to the City of Winnipeg in 2009/10 primarily for major road improvement and rapid transit projects | 23,134,000 |
| **OTHER APPROPRIATIONS (XXVII)** | |
| To provide additional emergency funding related to the 2009 spring flooding and for planning and mitigation activities related to the H1N1 flu | 145,940,000 |
| Total Special Warrants | 419,051,000 |

## STATEMENT OF ALL REMISSIONS IN WHOLE OR IN PART IN ANY TAX, FEE, FINE, PENALTY OR FORFEITURE MADE

**As Required by Section 24B of the Financial Administration Act**

**For the Year Ended March 31, 2010**

| | $ |
|---|---|
| The Epilepsy and Seizure Association of Manitoba | 4,028 |
| | 4,028 |

## STATEMENT OF THE CLAIMS SETTLED

**As Required by Section 41(7) of The Financial Administration Act**

**For the Year Ended March 31, 2010**

| | $ |
|---|---|
| Conservation (XII) | 25,578 |
| Education (XVI) | 1,700 |
| Health (XXI) | 95,000 |
| Infrastructure and Transportation (XV) | 11,159 |
| Justice (IV) | 88,036 |
| | 221,473 |

# STATEMENT OF EXPENDITURES RELATED TO CAPITAL AND FUTURE CONTRACT COMMITMENTS

**As Required by Section 45(3) of The Financial Administration Act**
**For the Year Ended March 31, 2010**

| DEPARTMENT | APPROPRIATION NUMBER | 2009-10 EXPENDITURE $ | FUTURE COMMITMENT $ |
|---|---|---|---|
| **LEGISLATIVE ASSEMBLY (I)** | | | |
| Minor Capital from Current Operating Appropriations | | 1,022,596 | |
| Rental/Lease Agreements | | | 54,668 |
| | | 1,022,596 | 54,668 |
| **EXECUTIVE COUNCIL (II)** | | | |
| Minor Capital from Current Operating Appropriations | | 15,774 | |
| Rental/Lease Agreements | | | 13,373 |
| | | 15,774 | 13,373 |
| **ABORIGINAL AND NORTHERN AFFAIRS (XIX)** | | | |
| Local Government Development | 19-2B-1 | 5,208,200 | 4,978,785 |
| Minor Capital from Current Operating Appropriations | | 30,348 | |
| Rental/Lease Agreements | | | 7,287 |
| | | 5,238,548 | 4,986,072 |
| **ADVANCED EDUCATION AND LITERACY (XLIV)** | | | |
| Capital Grants - Universities | 44-5A | 10,012,862 | |
| Capital Grants - Colleges | 44-5B | 1,817,000 | |
| Minor Capital from Current Operating Appropriations | | 34,365 | |
| Rental/Lease Agreements | | | 5,800 |
| | | 11,864,227 | 5,800 |
| **AGRICULTURE, FOOD AND RURAL INITIATIVES (III)** | | | |
| Capital Grants - Livestock Industry | 3-3A-4 | 199,961 | |
| Rural Economic Development Initiatives | 3-4G | 8,927,089 | |
| Minor Capital from Current Operating Appropriations | | 208,872 | |
| Rental/Lease Agreements | | | 82,745 |
| | | 9,335,921 | 82,745 |
| **CIVIL SERVICE COMMISSION (XVII)** | | | |
| Minor Capital from Current Operating Appropriations | | 56,917 | |
| | | 56,917 | - |
| **CONSERVATION (XII)** | | | |
| Equipment and Facility Maintenance | 12-6A-1 | 40,876 | |
| Regional Equipment and Infrastructure | 12-6A-2 | 192,607 | |
| Heritage Marshes | 12-6B-2 | 120,792 | |
| Park Infrastructure | 12-6C-1 | 1,870,069 | |
| Park Road Maintenance | 12-6C-2 | 56,584 | |
| Park Enhancement Projects | 12-6C-3 | 10,385 | |
| Cottaging Initiatives - Crown Land | 12-6D-1 | 42,789 | |
| Camping Initiatives - Provincial Parks | 12-6D-3 | 169,553 | |
| Minor Capital from Current Operating Appropriations | | 1,068,902 | |
| Rental/Lease Agreements | | | 92,389 |
| | | 3,572,557 | 92,389 |
| **CULTURE, HERITAGE AND TOURISM (XIV)** | | | |
| Grants Assistance - Historic Resources | 14-2G-3 | | 176,300 |
| Grants to Cultural Organizations | 14-6A | 642,016 | |
| Heritage Building | 14-6B | 235,000 | |
| Minor Capital from Current Operating Appropriations | | 167,620 | |
| Rental/Lease Agreements | | | 47,573 |
| | | 1,044,635 | 223,873 |

| DEPARTMENT | APPROPRIATION NUMBER | 2009-10 EXPENDITURE $ | FUTURE COMMITMENT $ |
|---|---|---|---|
| **EDUCATION (XVI)** | | | |
| School Divisions - Principal Repayments | 16-7A | 37,604,764 | |
| School Divisions - Capital Grants | 16-7B | 9,174,133 | |
| Minor Capital from Current Operating Appropriations | | 306,628 | |
| Rental/Lease Agreements | | | 22,300 |
| | | 47,085,525 | 22,300 |
| **ENTREPRENEURSHIP, TRAINING AND TRADE (X)** | | | |
| Minor Capital from Current Operating Appropriations | | 68,263 | |
| Rental/Lease Agreements | | | 68,900 |
| | | 68,263 | 68,900 |
| **FAMILY SERVICES AND CONSUMER AFFAIRS (IX)** | | | |
| Minor Capital from Current Operating Appropriations | | 679,489 | |
| Rental/Lease Agreements | | | 2,773,962 |
| | | 679,489 | 2,773,962 |
| **FINANCE (VII)** | | | |
| Minor Capital from Current Operating Appropriations | | 86,151 | |
| Rental/Lease Agreements | | | 62,326 |
| | | 86,151 | 62,326 |
| **HEALTH (XXI)** | | | |
| Acute Care - Repayments | 21-8A-1 | 44,692,738 | |
| Long Term Care - Repayments | 21-8A-2 | 13,801,577 | |
| Community and Mental Health Services Repayments | 21-8A-3 | 2,299,345 | |
| Acute Care - Equipment Purchases and Repayments | 21-8B-1 | 22,156,687 | |
| Other Capital - Acute Care | 21-8C-1 | 730,588 | |
| Other Capital - Long-Term Care | 21-8C-2 | 2,189,423 | |
| Minor Capital from Current Operating Appropriations | | 633,882 | |
| | | 86,504,239 | - |
| **HEALTHY LIVING, YOUTH AND SENIORS (XXXIV)** | | | |
| Minor Capital from Current Operating Appropriations | | 65,639 | |
| | | 65,639 | - |
| **HOUSING AND COMMUNITY DEVELOPMENT (XXX)** | | | |
| Community Assistance | 30-3A-1 | 3,915,000 | |
| Minor Capital from Current Operating Appropriations | | 4,303 | |
| | | 3,919,303 | - |
| **INFRASTRUCTURE AND TRANSPORTATION (XV)** | | | |
| Highways and Transportation Programs | 15-2 | | 4,948,877 |
| Government Services Programs | 15-3 | | 888,967 |
| Assistance to Local Governments | 15-4C-1 | 4,637,688 | |
| Airport Improvements | 15-4C-2a | 1,870,345 | |
| Marine Services | 15-4C-2b | 506,235 | |
| Building and Storage Yards | 15-4C-2c | 396,458 | |
| Improvements to Weigh Scales | 15-4C-2d | 33,650 | |
| Winter Roads | 15-4C-3 | 8,309,169 | |
| Minor Capital from Current Operating Appropriations | | 10,855,638 | |
| Rental/Lease Agreements | | | 170,222,615 |
| | | 26,609,184 | 176,060,458 |
| **INNOVATION, ENERGY AND MINES (XVIII)** | | | |
| Manitoba Information and Communication Technologies | 18-4 | | 2,250,000 |
| Minor Capital from Current Operating Appropriations | | 628,461 | |
| Rental/Lease Agreements | | | 26,000 |
| | | 628,461 | 2,276,000 |

| DEPARTMENT | APPROPRIATION NUMBER | 2009-10 EXPENDITURE $ | FUTURE COMMITMENT $ |
|---|---|---|---|
| **JUSTICE (IV)** | | | |
| Minor Capital from Current Operating Appropriations | | 1,395,384 | |
| Rental/Lease Agreements | | | 1,058,340 |
| | | 1,395,384 | 1,058,340 |
| **LABOUR AND IMMIGRATION (XI)** | | | |
| Minor Capital from Current Operating Appropriations | | 209,698 | |
| Rental/Lease Agreements | | | 51,100 |
| | | 209,698 | 51,100 |
| **LOCAL GOVERNMENT (XIII)** | | | |
| Financial Assistance for the City of Winnipeg - Transit | 13-4A-1d | 3,840,000 | |
| Financial Assistance for the City of Winnipeg - Other | 13-4C | 10,691,662 | |
| Financial Assistance for Other Municipalities - Transit | 13-5A-3 | 138,000 | |
| Minor Capital from Current Operating Appropriations | | 153,552 | |
| Rental/Lease Agreements | | | 17,654 |
| | | 14,823,214 | 17,654 |
| **SPORT (XXVIII)** | | | |
| Minor Capital from Current Operating Appropriations | | 64 | |
| Rental/Lease Agreements | | | 340 |
| | | 64 | 340 |
| **WATER STEWARDSHIP (XXV)** | | | |
| Minor Capital from Current Operating Appropriations | | 821,485 | |
| Rental/Lease Agreements | | | 5,767 |
| | | 821,485 | 5,767 |
| **OTHER APPROPRIATIONS (XXVII)** | | | |
| Minor Capital from Current Operating Appropriations | | 3,099,683 | |
| | | 3,099,683 | - |
| TOTAL | | 218,146,957 | 187,856,067 |

NOTE: The Appropriation Act, 2009 authorizes the Government to commit to expenditures up to an amount not exceeding $500,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated prior to March 31, 2010. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditure is to be made. Accordingly, the departmental commitments shown relate to long-term ongoing contracts covering the acquisition and/or rental of capital assets.

# STATEMENT OF REVENUE AND EXPENSE RELATED TO ROADWAY AND MUNICIPAL INFRASTRUCTURE

**As Required by Section 67.1(2) of The Financial Administration Act**
**For the Year Ended March 31, 2010**

| | 2010 $ | 2009 $ |
|---|---|---|
| **REVENUE** | | |
| Net Gasoline Tax - Note 1 | 139,807,658 | 136,062,530 |
| Net Motive Fuel Tax - Note 1 | 90,158,081 | 92,715,577 |
| | 229,965,739 | 228,778,107 |
| Less: Tax attributed to aircrafts and locomotives | 15,959,287 | 17,804,004 |
| **TOTAL REVENUE** | 214,006,452 | 210,974,103 |
| **EXPENSES** | | |
| Highways and Transportation Programs | 33,489,464 | 34,096,051 |
| **Construction and Maintenance** | | |
| Maintenance and preservation of provincial trunk highways, provincial roads and related projects | 159,802,553 | 152,601,294 |
| Winter roads | 8,309,169 | 8,965,269 |
| Infrastructure assets - provincial roads and highways | 162,100,971 | 149,801,419 |
| Road construction and maintenance | 330,212,693 | 311,367,982 |
| General assets - road related | 1,771,093 | 7,416,895 |
| Mechanical equipment services | - | 402,981 |
| Work in municipalities, local government districts and unorganized territory | 9,971,624 | 2,521,462 |
| Other construction and maintenance | 11,742,717 | 10,341,338 |
| Total Construction and Maintenance | 341,955,410 | 321,709,320 |
| **Transit Grants** | | |
| City of Winnipeg | 34,207,617 | 50,738,407 |
| Other municipalities | 2,713,176 | 2,613,205 |
| Total Transit | 36,920,793 | 53,351,612 |
| **Other Infrastructure Related Grants** | | |
| City of Winnipeg | 24,000,000 | 52,000,000 |
| Other municipalities | 1,039,719 | 1,148,635 |
| Total other Infrastructure related grants | 25,039,719 | 53,148,635 |
| **TOTAL EXPENSES** | 437,405,386 | 462,305,618 |
| **NET RESULT FOR THE YEAR** | (223,398,934) | (251,331,515) |

Note 1: Net amount refers to proceeds of tax paid into the Consolidated Fund, which excludes authorized refunds and deductions for allowances to dealers including all related expenditures of a similar character.

## STATEMENT OF RESPONSIBILITY

The accompanying Report of Amounts Paid or Payable to Members of the Assembly is the responsibility of management of the Legislative Assembly and has been prepared in accordance with provisions of the Legislative Assembly Act. These provisions have been applied on a basis consistent with that of the preceding year. In management's opinion, the Report has been properly prepared within reasonable limits of materiality, incorporating management's best judgment regarding estimates and other data available up to July 12, 2010.

Management maintains internal controls to provide reasonable assurance of the reliability and accuracy of the financial information reported.

The responsibility of the Auditor General is to express an independent opinion on whether this financial information presents fairly, in all material respects, amounts paid to members of the Assembly in accordance with the provisions of the Legislative Assembly Act. The Auditor General's report, stating the scope of the audit and opinion, appears on the following page.

This Report is tabled in the Legislature. It is referred to the Standing Committee on the Public Accounts, which reports to the Legislature on the results of its examination together with any recommendations it may have with respect to this report and accompanying audit opinion.

On behalf of Management

ORIGINAL SIGNED BY

Fred D. Bryans
Executive Director

ORIGINAL SIGNED BY

Betty-Anne Pratt, CA
Provincial Comptroller

July 12, 2010

OFFICE OF THE
AUDITOR GENERAL
MANITOBA

## AUDITOR'S REPORT
### Amounts Paid or Payable to Members of the Assembly

**To the Legislative Assembly of the Province of Manitoba**

We have audited the Report of Amounts Paid or Payable to Members of the Assembly as required by Sections 52.27(1) and (2) of the Legislative Assembly Act for the year ended March 31, 2010. The interpretation of amounts paid or payable is described in the notes to the report. This financial information is the responsibility of the Government of Manitoba. Our responsibility is to express an opinion on the financial information based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, this financial information presents fairly, in all material respects, amounts paid or payable to Members of the Assembly during the year ended March 31, 2010 in accordance with Sections 52.27(1) and (2) of the Legislative Assembly Act referred to above and the interpretation thereof as described in the notes to the report.

**Original document signed by:**
**Carol Bellringer**

Winnipeg, Manitoba
July 12, 2010

Carol Bellringer, FCA, MBA
Auditor General

500 - 330 Portage Avenue Winnipeg, Manitoba R3C 0C4 office: (204) 945-3790 fax: (204) 945-2169
www.oag.mb.ca

## REPORT OF AMOUNTS PAID OR PAYABLE TO MEMBERS OF THE ASSEMBLY AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT" BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA FOR THE YEAR ENDED MARCH 31, 2010

### COMPENSATION

| MEMBER | CONSTITUENCY | MEMBERS' INDEMNITY | PREMIER'S AND MINISTERS' COMPENSATION | OTHER COMPENSATION | SEVERANCE ALLOWANCE |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| Allan, Hon. N. | St. Vital | 85,563.16 | 45,805.59 | | |
| Altemeyer, R. | Wolseley | 85,563.16 | | 8,044.63 | |
| Ashton, Hon. S. | Thompson | 85,563.16 | 38,380.97 | | |
| Bjornson, Hon. P. | Gimli | 85,563.16 | 45,805.59 | | |
| Blady, S. | Kirkfield Park | 85,563.16 | | 498.00 | |
| Blaikie, Hon. B. | Elmwood | 85,563.16 | 18,624.19 | | |
| Borotsik, R. | Brandon West | 85,563.16 | | | |
| Braun, E. | Rossmere | 85,563.16 | | 5,569.89 | |
| Brick, M. | St. Norbert | 85,563.16 | | 9,625.22 | |
| Briese, S. | Ste. Rose | 85,563.16 | | | |
| Caldwell, D. | Brandon East | 85,563.16 | | 3,879.94 | |
| Chomiak, Hon. D. | Kildonan | 85,563.16 | 45,805.59 | | |
| Cullen, C. | Turtle Mountain | 85,563.16 | | | |
| Derkach, L. | Russell | 85,563.16 | | 2,158.00 | |
| Dewar, G. | Selkirk | 85,563.16 | | 5,460.36 | |
| Doer, Hon. G. | Concordia | 47,821.66 | 38,509.52 | | 85,564.00 |
| Driedger, M. | Charleswood | 85,563.16 | | | |
| Dyck, P.G. | Pembina | 85,563.16 | | 4,700.08 | |
| Eichler, R. | Lakeside | 85,563.16 | | 869.80 | |
| Faurschou, D. | Portage | 85,563.16 | | | |
| Gerrard, Hon. J. | River Heights | 85,563.16 | | | |
| Goertzen, K. | Steinbach | 85,563.16 | | 5,186.20 | |
| Graydon, C. | Emerson | 85,563.16 | | | |
| Hawranik, G. | Lac du Bonnet | 85,563.16 | | 6,460.59 | |
| Hickes, Hon. G. | Point Douglas | 85,563.16 | | 45,931.42 | |
| Howard, Hon. J. | Fort Rouge | 85,563.16 | 18,624.19 | 664.00 | |
| Irvin-Ross, Hon. K. | Fort Garry | 85,563.16 | 45,805.59 | | |
| Jennissen, G. | Flin Flon | 85,563.16 | | 7,502.30 (1) | |
| Jha, B. | Radisson | 85,563.16 | | 2,306.68 | |
| Korzeniowski, B. | St. James | 85,563.16 | | 6,048.56 | |
| Carried Forward..... | | 2,529,153.30 | 297,361.23 | 114,905.67 | 85,564.00 |

| MEMBER | CONSTITUENCY | MEMBERS' INDEMNITY | PREMIER'S AND MINISTERS' COMPENSATION | OTHER COMPENSATION | SEVERANCE ALLOWANCE |
|---|---|---|---|---|---|
| Brought Forward..... | | 2,529,153.30 | 297,361.23 | 114,905.67 | 85,564.00 |
| Lamoureux, K. | Inkster | 85,563.16 | | | |
| Lemieux, Hon. R. | La Verendrye | 85,563.16 | 45,805.59 | | |
| Mackintosh, Hon. G. | St. Johns | 85,563.16 | 45,805.59 | | |
| Maguire, L. | Arthur-Virden | 85,563.16 | | | |
| Marcelino, Hon. F. | Wellington | 85,563.16 | 18,624.19 | 2,306.68 | |
| Martindale, D. | Burrows | 85,563.16 | | 4,944.01 | |
| McFadyen, H. | Fort Whyte | 85,563.16 | | 45,931.42 | |
| McGifford, Hon. D. | Lord Roberts | 85,563.16 | 45,805.59 | | |
| Melnick, Hon. C. | Riel | 85,563.16 | 45,805.45 | | |
| Mitchelson, B. | River East | 85,563.16 | | | |
| Nevakshonoff, T. | Interlake | 85,563.16 | | 4,377.94 | |
| Oswald, Hon. T. | Seine River | 85,563.16 | 45,805.59 | | |
| Pedersen, B. | Carman | 85,563.16 | | | |
| Reid, D. | Transcona | 85,563.16 | | 1,494.00<br>7,471.36 (2) | |
| Robinson, Hon. E. | Rupertsland | 85,563.16 | 45,805.59 | | |
| Rondeau, Hon. J. | Assiniboia | 85,563.16 | 45,805.59 | | |
| Rowat, L. | Minnedosa | 85,563.16 | | | |
| Saran, M. | The Maples | 85,563.16 | | 3,725.63 | |
| Schuler, R. | Springfield | 85,563.16 | | | |
| Selby, E. | Southdale | 85,563.16 | | 1,915.90 | |
| Selinger, Hon. G. | St. Boniface | 85,563.16 | 51,489.08 | | |
| Stefanson, H. | Tuxedo | 85,563.16 | | | |
| Struthers, Hon. S. | Dauphin-Roblin | 85,563.16 | 45,805.59 | | |
| Swan, Hon. A. | Minto | 85,563.16 | 41,778.63 | | |
| Taillieu, M. | Morris | 85,563.16 | | | |
| Whitehead, F. | The Pas | 85,563.16 | | | |
| Wiebe, M. | Concordia | 7,032.50 | | | |
| Wowchuk, Hon. R. | Swan River | 85,563.16 | 45,805.59 | | |
| TOTALS | | 4,846,391.12 | 821,503.30 | 187,072.61 | 85,564.00 |

Notes:

1. Amount represents remuneration received from Manitoba Hydro-Electric Board as reported to the Minister of Finance pursuant to Section 52.27(2) of *The Legislative Assembly Act*.

2. Amount represents remuneration received from Manitoba Public Insurance Corporation as reported to the Minister of Finance pursuant to Section 52.27(2) of *The Legislative Assembly Act*.

3. The compensation to MLA's is reported on an accrual basis.

## REPORT OF AMOUNTS PAID OR PAYABLE TO MEMBERS OF THE ASSEMBLY
## AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
## BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA
## FOR THE YEAR ENDED MARCH 31, 2010
## REIMBURSEMENT OF EXPENSES

| MEMBER | | TEMPORARY RESIDENCE AND LIVING EXPENSES | COMMUTING EXPENSES | TRAVEL EXPENSES | CONSTITUENCY ASSISTANT SALARIES (Note 1D) |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| Allan, Hon. N. | St. Vital | - | - | 322.98 | 19,223.80 |
| Altemeyer, R. | Wolseley | - | - | 1,987.57 | 36,880.00 |
| Ashton, Hon. S. | Thompson | 18,209.00 | - | 58,852.74 | 30,296.13 |
| Bjornson, Hon. P. | Gimli | 21,150.95 | - | 5,936.44 | 36,880.00 |
| Blady, S. | Kirkfield Park | - | - | 2,118.68 | 35,591.56 |
| Blaikie, Hon. B. | Elmwood | - | - | 582.24 | 31,285.24 |
| Borotsik, R. | Brandon West | 18,540.74 | - | 14,050.55 | 21,662.79 |
| Braun, E. | Rossmere | - | - | 2,024.54 | 26,490.00 |
| Brick, M. | St. Norbert | - | - | 3,540.59 | 36,684.32 |
| Briese, S. | Ste. Rose | 18,610.15 | - | 20,762.53 | 30,533.57 |
| Caldwell, D. | Brandon East | 20,235.22 | - | 14,780.08 | 36,797.93 |
| Chomiak, Hon. D. | Kildonan | - | - | 309.44 | 8,605.11 |
| Cullen, C. | Turtle Mountain | 20,422.66 | - | 24,859.19 | 36,880.00 |
| Derkach, L. | Russell | 21,611.00 | - | 51,165.38 | 34,480.28 |
| Dewar, G. | Selkirk | - | 1,728.00 | 7,411.66 | 36,880.00 |
| Doer, Hon. G. | Concordia | - | - | - | 17,772.73 |
| Driedger, M. | Charleswood | - | - | 4,251.85 | 36,880.00 |
| Dyck, P.G. | Pembina | 19,727.31 | - | 18,771.00 | 32,896.61 |
| Eichler, R. | Lakeside | 21,185.59 | - | 20,168.35 | 36,880.00 |
| Faurschou, D. | Portage | 19,999.45 | - | 15,646.95 | 32,478.22 |
| Gerrard, Hon. J. | River Heights | - | - | 5,681.25 | 36,880.00 |
| Goertzen, K. | Steinbach | 20,614.67 | - | 13,920.40 | 35,188.31 |
| Graydon, C. | Emerson | 17,879.94 | - | 27,919.35 | 22,156.72 |
| Hawranik, G. | Lac du Bonnet | 20,416.86 | - | 26,384.96 | 36,880.00 |
| Hickes, Hon. G. | Point Douglas | - | - | 1,244.00 | 36,880.00 |
| Howard, Hon. J. | Fort Rouge | - | - | 1,199.23 | 33,239.48 |
| Irvin-Ross, Hon. K. | Fort Garry | - | - | 336.00 | 15,679.43 |
| Jennissen, G. | Flin Flon | 16,724.08 | - | 64,695.69 | 36,880.00 |
| Jha, B. | Radisson | - | - | 494.74 | 36,880.00 |
| Korzeniowski, B. | St. James | - | - | 1,128.19 | 35,905.80 |

| CONSTITUENCY EXPENSES (Note 1D) $ | PRINTING AND MAILING EXPENSES (Note 1C) $ | COMMITTEE EXPENSES $ | REIMBURSEMENT OF PREMIER'S AND MINISTERS' EXPENSES (Note 1A) $ | REIMBURSEMENT OF OTHER MLAS' EXPENSES (Note 1A) $ |
|---|---|---|---|---|
| 38,766.37 | 6,375.54 | - | 249.30 | - |
| 36,734.79 | 7,117.41 | - | - | - |
| 25,276.91 | 3,896.17 | - | 11,237.67 | - |
| 38,078.47 | 6,485.88 | - | 4,105.95 | - |
| 52,586.31 | 6,379.71 | - | - | 176.60 |
| 31,394.86 | 6,451.79 | - | 879.15 | - |
| 25,261.52 | 2,650.49 | - | - | 602.58 |
| 33,296.39 | 5,395.70 | - | - | - |
| 56,259.52 | 3,667.52 | - | - | 82.76 |
| 20,655.29 | 1,859.96 | - | - | - |
| 50,018.28 | 7,385.42 | - | - | 677.58 |
| 49,878.49 | 7,068.95 | - | 7,654.42 | - |
| 47,446.41 | 2,677.31 | - | - | 602.58 |
| 24,010.62 | 1,467.14 | 308.00 | - | - |
| 49,404.14 | 6,282.94 | - | - | - |
| 18,244.55 | 2,417.40 | - | 584.09 | |
| 34,774.90 | 1,415.05 | - | - | 544.28 |
| 28,913.09 | 2,690.84 | - | - | 638.58 |
| 49,093.50 | 2,126.28 | - | - | 602.58 |
| 43,835.43 | 3,693.59 | - | - | - |
| 45,871.63 | 6,294.31 | - | - | 3,719.54 |
| 54,822.96 | 6,395.20 | - | - | 602.58 |
| 36,328.73 | 1,942.09 | 196.20 | - | 200.00 |
| 46,606.18 | 3,048.99 | - | - | 730.76 |
| 26,002.33 | 7,141.35 | - | - | 932.21 |
| 46,660.11 | 10,259.17 | - | 1,049.98 | - |
| 49,432.28 | 6,911.23 | - | 585.43 | - |
| 42,205.64 | 4,026.41 | - | - | 602.58 |
| 30,126.35 | 5,888.21 | - | - | 11,832.30 |
| 34,477.02 | 7,212.20 | - | - | 10,124.53 |

| MEMBER | CONSTITUENCY | TEMPORARY RESIDENCE AND LIVING EXPENSES | COMMUTING EXPENSES | TRAVEL EXPENSES | CONSTITUENCY ASSISTANT SALARIES (Note 1D) |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| Lamoureux, K. | Inkster | - | - | 2,420.76 | 36,880.00 |
| Lemieux, Hon. R. | La Verendrye | - | - | 1,000.40 | 22,120.79 |
| Mackintosh, Hon. G. | St. Johns | - | - | 398.50 | 33,714.15 |
| Maguire, L. | Arthur-Virden | 18,671.85 | - | 19,812.85 | 36,802.09 |
| Marcelino, Hon. F. | Wellington | - | - | 1,042.05 | 36,880.00 |
| Martindale, D. | Burrows | - | - | 2,330.68 | 36,880.00 |
| McFadyen, H. | Fort Whyte | - | - | 441.30 | 33,633.71 |
| McGifford, Hon. D. | Lord Roberts | - | - | 846.23 | 23,774.75 |
| Melnick, Hon. C. | Riel | - | - | 2,424.86 | 20,748.91 |
| Mitchelson, B. | River East | - | - | 5,051.95 | 36,880.00 |
| Nevakshonoff, T. | Interlake | 19,131.42 | - | 13,027.54 | 36,880.00 |
| Oswald, Hon. T. | Seine River | - | - | 2,128.19 | 36,880.00 |
| Pedersen, B. | Carman | 18,316.16 | - | 17,114.13 | 21,931.17 |
| Reid, D. | Transcona | - | - | 1,879.21 | 32,536.60 |
| Robinson, Hon. E. | Rupertsland | - | - | 16,875.62 | 29,775.46 |
| Rondeau, Hon. J. | Assiniboia | - | - | 1,573.80 | 36,845.56 |
| Rowat, L. | Minnedosa | 18,832.09 | - | 29,549.94 | 36,880.00 |
| Saran, M. | The Maples | - | - | 756.24 | 36,880.00 |
| Schuler, R. | Springfield | - | 640.00 | 10,023.00 | 36,880.00 |
| Selby, E. | Southdale | - | - | 845.72 | 36,039.43 |
| Selinger, Hon. G. | St. Boniface | - | - | 555.34 | 17,645.37 |
| Stefanson, H. | Tuxedo | - | - | 933.66 | 36,880.00 |
| Struthers, Hon. S. | Dauphin-Roblin | 18,838.84 | - | 33,609.83 | 36,880.00 |
| Swan, Hon. A. | Minto | - | - | 286.74 | 30,308.40 |
| Taillieu, M. | Morris | - | 160.00 | 2,579.02 | 36,880.00 |
| Whitehead, F. | The Pas | 20,943.63 | - | 45,587.58 | 23,625.68 |
| Wiebe, M. | Concordia | - | - | - | 1,790.46 |
| Wowchuk, Hon. R. | Swan River | 18,362.50 | - | 52,168.77 | 25,819.21 |
| TOTALS | | 408,424.11 | 2,528.00 | 675,810.48 | 1,812,319.77 |

| CONSTITUENCY EXPENSES (Note 1D) $ | PRINTING AND MAILING EXPENSES (Note 1C) $ | COMMITTEE EXPENSES $ | REIMBURSEMENT OF PREMIER'S AND MINISTERS' EXPENSES (Note 1A) $ | REIMBURSEMENT OF OTHER MLAS' EXPENSES (Note 1A) $ |
|---|---|---|---|---|
| 51,333.54 | 4,650.00 | - | - | - |
| 46,485.31 | 5,097.81 | - | 10,879.36 | - |
| 38,326.15 | 3,845.29 | - | 1,232.54 | - |
| 49,172.41 | 2,064.98 | - | - | 602.58 |
| 33,470.38 | 6,145.85 | - | - | 870.63 |
| 26,438.49 | 6,139.58 | - | - | - |
| 51,220.67 | 2,186.01 | - | - | 4,781.88 |
| 29,426.31 | 7,023.19 | - | 3,127.04 | - |
| 37,905.93 | 6,069.43 | - | 2,221.93 | - |
| 55,622.60 | 4,256.16 | - | - | - |
| 38,405.21 | 5,770.58 | - | - | - |
| 46,500.20 | 6,597.51 | - | 141.00 | - |
| 42,885.83 | 1,690.17 | - | - | 69.70 |
| 24,342.82 | 5,686.97 | - | - | 602.58 |
| 9,593.19 | 3,315.07 | - | 11,595.60 | - |
| 44,492.04 | 6,259.54 | - | 1,112.86 | - |
| 49,714.26 | 2,222.27 | - | - | - |
| 54,168.08 | 5,722.13 | - | - | 135.00 |
| 49,670.62 | 6,315.68 | - | - | 91.92 |
| 44,255.14 | 6,158.40 | - | - | 602.58 |
| 30,188.67 | 5,040.39 | - | 2,707.78 | - |
| 50,797.51 | 2,882.58 | - | - | - |
| 31,434.64 | 6,459.13 | - | 1,361.17 | - |
| 28,825.76 | 8,082.46 | - | 3,891.26 | - |
| 48,709.14 | 2,209.82 | - | - | - |
| 20,520.77 | 2,560.19 | - | - | - |
| 6,976.16 | 2,425.90 | - | - | 1,311.59 |
| 26,553.58 | 5,257.83 | - | 4,363.09 | - |
| 2,233,898.48 | 278,759.17 | 504.20 | 68,979.62 | 41,740.50 |

Notes:

1. The following reporting guidelines are based upon directives and interpretations by the Legislative Assembly Management Commission of the reporting requirements under Sections 52.27 (1) & (2) of *The Legislative Assembly Act*:

   A. Reimbursement of Premier's and Ministers' Expenses and Reimbursement of Other MLAs' Expenses reflect claims made by members for expenses incurred. They also reflect payments made directly to suppliers for expenses incurred by members, when this is clearly identifiable. Expenses claimed by a third party on the member's behalf are excluded.

   B. The costs associated with the assignment of government vehicles to members, or payments of the optional car allowance to members, in lieu of assigned vehicles, are excluded from this Report.

   C. Printing and mail processing fees are included in this Report, however postage costs paid directly to the supplier on the member's behalf are excluded from this Report.

   D. MLAs are charged under their constituency expense entitlements with the salary type benefits for constituency staff such as sick leave, statutory holiday pay, and overtime, in addition to their salary and vacation pay. All other benefits for constituency staff, totaling $322,391 for the year ended March 31, 2010, are not charged to MLAs' entitlements and are therefore excluded from this Report.

2. Each official party as well as any independent member is entitled to a special supply and operating allowance under Section 52.23 of the Act. This allowance is in addition to "Reimbursement of Expenses" listed by individual member and was paid as designated by the leader of each party to the following:

| | | |
|---|---|---|
| New Democratic Party Caucus | $ | 92,295 |
| Progressive Conservative Party Caucus | | 50,103 |
| Gerrard, J. | | 2,637 |
| Hickes, G. | | 2,637 |
| Lamoureux, K. | | 2,637 |
| | $ | 150,309 |

3. Each member is required under Section 4(1) of the Members' Salaries, Allowances and Retirement Plans Disclosure Regulation to submit an annual report, to be tabled in the Legislature, of allowances and expenditures for the fiscal year. The amounts on these individual reports may differ from this Report due to timing differences in the recording of staff salaries and expenses.

4. The reimbursement of expenses to MLAs is reported on an accrual basis. The amounts in this report include previously unreported claims and recoveries related to prior years' expenses totaling $26,300 and $12,110 respectively, with a net total of $14,190. In addition, these amounts do not include payments related to future years' expenses totaling $13,824, which represent primarily rent deposits and unexpired insurances.

# MANITOBA LOTTERIES TRUST ACCOUNT
# STATEMENT OF RECEIPTS AND DISBURSEMENTS

**For the Year Ended March 31, 2010**
**(As Required by Section 22 of The Manitoba Lotteries Corporation Act)**

| | 2010 | 2009 |
|---|---|---|
| Balance, beginning of year | - | - |
| **RECEIPTS:** | | |
| Manitoba Lotteries Corporation | 306,673,290 | 304,780,313 |
| **DISBURSEMENTS:** | | |
| Transfer to Operating Fund Revenue | 306,673,290 | 304,780,313 |
| Balance, end of year | - | - |

August 4, 2009

## NORTHERN AFFAIRS FUND

## MANAGEMENT REPORT

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the Canadian generally accepted accounting principles as stated in the notes to the financial statements. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available.

Management maintains internal controls to provide reasonable assurance that the financial information is reliable and accurate, and that the assets of the Fund are properly safeguarded.

The responsibility of the Auditor General for Manitoba is to express an independent professional opinion as to whether the financial statements are presented fairly in all material respects.

The Director of Administration and Finance has reviewed and approved these financial statements.

On Behalf of Management

Original signed by

Rene Gagnon, Director
Administration and Finance
Department of Aboriginal and Northern Affairs

OFFICE OF THE
AUDITOR GENERAL
MANITOBA

## AUDITORS' REPORT

To the Legislative Assembly of Manitoba

We have audited the statement of financial position of the Northern Affairs Fund as at March 31, 2009, and the specific purpose funds account statement of operations and fund balance, the specific purpose funds account statement of cash flow, the taxation fund account statement of operations and fund balance and the taxation fund account statement of cash flow for the year then ended. These financial statements are the responsibility of the Northern Affairs Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Northern Affairs Fund as at March 31, 2009, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Office of the Auditor General

Office of the Auditor General

Winnipeg, Manitoba
August 4, 2009

500 - 330 Portage Avenue Winnipeg, Manitoba R3C 0C4 office: (204) 945-3790 fax: (204) 945-2169
www.oag.mb.ca

# NORTHERN AFFAIRS FUND
## STATEMENT OF FINANCIAL POSITION
## As at March 31, 2009

| | 2009 | | | 2008 | | |
|---|---|---|---|---|---|---|
| | Specific Purpose | Taxation Fund | Total | Specific Purpose | Taxation Fund | Total |
| **ASSETS** | | | | | | |
| Cash in bank *(Note 4)* | $ 8,558,642 | $ 164,104 | **$ 8,722,746** | $ 10,930,164 | $ 153,610 | $ 11,083,774 |
| Accounts receivable - Province of Manitoba | 2,974,586 | 49,004 | **3,023,590** | 1,638,822 | 47,909 | 1,686,731 |
| | 11,533,228 | 213,108 | **11,746,336** | 12,568,986 | 201,519 | 12,770,505 |
| Taxes and grants in lieu of taxes receivable *(Note 5)* | | 1,685,609 | **1,685,609** | | 1,602,985 | 1,602,985 |
| Allowance for uncollectible taxes and grants in lieu of taxes *(Note 6)* | | (595,145) | **(595,145)** | | (562,511) | (562,511) |
| Capital Assets | | 34,133 | **34,133** | | 34,133 | 34,133 |
| Accumulated Amortization | | (12,800) | **(12,800)** | | (4,267) | (4,267) |
| | - | 1,111,797 | **1,111,797** | - | 1,070,340 | 1,070,340 |
| | $ 11,533,228 | $ 1,324,905 | **$ 12,858,133** | $ 12,568,986 | $ 1,271,859 | $ 13,840,845 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Accounts payable | $ 352,461 | | **$ 352,461** | $ 422,984 | $ 34,900 | $ 457,884 |
| Deferred revenue | | $ 4,795 | **4,795** | | 4,795 | 4,795 |
| Interfund transfers *(Note 7)* | (64,004) | 64,004 | | (53,510) | 53,510 | |
| Funds held in trust | | | - | | 2,288 | 2,288 |
| | 288,457 | 68,799 | **357,256** | 369,474 | 95,493 | 464,967 |
| Fund balances | 11,244,771 | 1,256,106 | **12,500,877** | 12,199,512 | 1,176,366 | 13,375,878 |
| | $ 11,533,228 | $ 1,324,905 | **$ 12,858,133** | $ 12,568,986 | $ 1,271,859 | $ 13,840,845 |

## NORTHERN AFFAIRS FUND
## SPECIFIC PURPOSE FUNDS ACCOUNT
## STATEMENT OF OPERATIONS AND FUND BALANCE
## For the Year Ended March 31, 2009

| | Balance March 31, 2008 | Revenue | Expense | Transfers (Note 8) | Balance March 31, 2009 |
|---|---|---|---|---|---|
| **Department of Aboriginal and Northern Affairs** | | | | | |
| Community Council Funds *(Note 9)* | $ 7,844,881 | $ 18,558,792 | $ 19,908,770 | $ 598,353 | $ 7,093,256 |
| Department Revenue/Transfer Payments | - | 55,874 | 166,099 | 110,225 | - |
| RBC Payment Distribution | | 800 | 450 | | 350 |
| Firefighters Insurance | | 30,000 | 20,496 | | 9,504 |
| NACC Conference | | 35,500 | 35,500 | | - |
| Community Economic Development Initiative | 75,734 | 7,000 | 25,000 | | 57,734 |
| Fire Trucks and Equipment | 396,664 | 50,270 | 334,953 | | 111,981 |
| Fire Training | 22,921 | 240,876 | 57,019 | | 206,778 |
| Sturgeon Landing Road | 2,450 | 23,000 | 23,102 | | 2,348 |
| Sturgeon Gill Road | 4,140 | 10,000 | 3,260 | | 10,880 |
| Gull Bay (Long Point) Road | 10,000 | 10,000 | 17,739 | | 2,261 |
| LGD Aboriginal Student Program | 9,385 | 1,500 | 10,885 | | - |
| Northern Youth Empowerment Initiative | 41,237 | 100,000 | 126,269 | | 14,968 |
| Community Ergonomics | 100,000 | | 7,509 | | 92,491 |
| Northern Water Safety Program | 125,000 | 15,600 | 140,600 | | - |
| Northern Consulltation Board | 8,227 | | 5,548 | (2,679) | - |
| Northern Ministers Development Forum | 34,359 | | 6,500 | | 27,859 |
| Work Place Safety and Health Training | 335,238 | 22,100 | 87,098 | | 270,240 |
| Work Place Safety and Health Equipment | - | 97,000 | | | 97,000 |
| Water Operator Certification | 37,161 | | | (37,161) | - |
| Summer Leadership 2006 Program | | 10,000 | 10,000 | | - |
| Constable Program | 84,495 | 126,285 | 221,908 | | (11,128) |
| CMIP Board | 2,000 | 1,522 | 1,522 | | 2,000 |
| Northern Ministers Development Forum 2005 | 515 | | 460 | (55) | - |
| Incorporation | 23,326 | | | | 23,326 |
| Cottage Administration | 37,683 | 15,985 | 22,642 | | 31,026 |
| Recreation Manuals | 29,090 | | 17,022 | | 12,068 |
| Water and Sewer Lines, Solid Waste, and Roads Assessment | 48,013 | | 18,260 | (29,753) | - |
| WTP Assessments | 89,885 | 74,915 | | (45,000) | 119,800 |
| Hollow Water Waste Disposal Site | 23,472 | 31,598 | 33,949 | | 21,121 |
| Modular Accredited Training | | 72,100 | | | 72,100 |
| Shamattawa Arena | | 200,000 | | | 200,000 |
| 911 Emergency Services | | 384,700 | | | 384,700 |
| North Central Summer Students | | 48,000 | 27,635 | | 20,365 |
| LGD History | | 14,233 | 14,233 | | - |
| **Department of Culture, Heritage and Tourism** | | | | | |
| Manitoba Community Places Program | 17,445 | | 17,445 | | - |
| **Department of Intergovernmental Affairs** | | | | | |
| Video Lottery Support Payments | 30,905 | 189,484 | | (207,263) | 13,126 |
| **Department of Finance** | | | | | |
| General Assistance Grant | 321,546 | 2,599,713 | 2,152,629 | (226,442) | 542,188 |
| **Department of Family Services and Housing** | | | | | |
| Building Independence | 2,443 | 48,471 | 49,956 | | 958 |
| **Federal Gas Tax** | 539,432 | 252,842 | 792,274 | | - |
| **Cottage Subdivision Funds** | | | | | |
| Northern Affairs Levy *(Note 10)* | 299,354 | 417,801 | 226,550 | (110,225) | 380,380 |
| **Manitoba Hydro** | | | | | |
| Nelson River Archaeological Survey | 91,346 | | 57,457 | | 33,889 |
| Pimichikamak Archaeological Project | 124,801 | 175,000 | 53,848 | | 245,953 |
| SWAP 2006 | 15,179 | 93,000 | 47,871 | | 60,308 |
| **Nelson House Claims Account** | - | 494 | | | 494 |
| **Nelson House Community Development Account** | 135 | 85,723 | 85,723 | | 135 |
| **Sturgeon Management Program** | 17,483 | 235,536 | 207,685 | | 45,334 |
| **Cross Lake Negotiations** | 6,965 | | | | 6,965 |
| **Cross Lake Foot Bridge** | 230,000 | 320,000 | 467,749 | (50,000) | 32,251 |
| **Northern Healthy Foods** | 192,100 | 98,195 | 261,747 | | 28,548 |
| **KTC-EDO** | | 20,000 | | | 20,000 |
| **Isopolar Airships** | | 45,000 | | | 45,000 |
| **Cross Lake Arena** | 8,482 | | | | 8,482 |
| **Treaty Land Entitlement** | 223,161 | | | | 223,161 |
| **Grand Rapids Forebay** | 1,390 | 3,000 | 1,704 | | 2,686 |
| **Consultation Unit** | 51,000 | | 15,000 | | 36,000 |
| **Land Use Planning** | 60,000 | | 3,530 | | 56,470 |
| **PMC Domestic Fishing** | 31,280 | 69,569 | 100,849 | | - |
| **Non Intoxicant Gas** | 10,000 | 25,000 | 35,000 | | - |
| **Thompson Lake Front** | 7,874 | | | | 7,874 |
| **Property Tax Enhancement** | 531,315 | 160,383 | 110,157 | | 581,541 |
| | $ 12,199,512 | $ 25,076,861 | $ 26,031,602 | $ - | $ 11,244,771 |

## NORTHERN AFFAIRS FUND

## SPECIFIC PURPOSE FUNDS ACCOUNT
## STATEMENT OF CASH FLOW
## For the Year Ended March 31, 2009

| | 2009 | 2008 |
|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| Total revenues per Statement of Operations | **$ 25,076,861** | $ 23,061,110 |
| (Increase) in accounts receivable | **(1,335,764)** | (182,002) |
| Decrease (increase) in interfund transfers | **(10,494)** | 157,875 |
| Cash receipts | **23,730,603** | 23,036,983 |
| Total expenses per Statement of Operations | **(26,031,602)** | (20,559,553) |
| (Decrease) in accounts payable | **(70,523)** | (210,621) |
| Cash disbursements | **(26,102,125)** | (20,770,174) |
| **INCREASE (DECREASE) IN CASH DURING THE YEAR** | **(2,371,522)** | 2,266,809 |
| **CASH, BEGINNING OF YEAR** | **10,930,164** | 8,663,355 |
| **CASH, END OF YEAR** | **$ 8,558,642** | $ 10,930,164 |

## NORTHERN AFFAIRS FUND

## TAXATION FUND ACCOUNT
## STATEMENT OF OPERATIONS AND FUND BALANCE
## For the Year Ended March 31, 2009

| | 2009 | 2008 |
|---|---|---|
| **REVENUE** | | |
| Taxation levies | **$ 1,468,057** | $ 1,507,404 |
| Grants in lieu of taxes *(Note 11)* | **728,255** | 747,847 |
| Tax penalties | **88,238** | 78,407 |
| Rentals - hay and grazing | **68,857** | 70,620 |
| Other | **12,980** | 7,864 |
| | **2,366,387** | 2,412,142 |
| **EXPENSE** | | |
| Schools | | |
| Public Schools Finance Board - Support to Education | **480,320** | 475,271 |
| Special levy | **1,183,954** | 1,150,530 |
| Community councils for services *(Note 12)* | **338,357** | 476,670 |
| Hay and grazing leases *(Note 9)* | **29,284** | 31,059 |
| Administration | | |
| Department of Intergovernmental Affairs | **52,233** | 50,240 |
| Amortization | **8,533** | 4,267 |
| Other | **42,613** | 18,068 |
| | **2,135,294** | 2,206,105 |
| **EXCESS OF REVENUE OVER EXPENSE BEFORE OTHER ITEMS** | **231,093** | 206,037 |
| **OTHER ITEMS** | | |
| Transfer of budgeted levy to allowance for uncollectible taxes and grants in lieu of taxes | **87,348** | 86,455 |
| **EXCESS OF REVENUE OVER EXPENSE** | **143,745** | 119,582 |
| **FUND BALANCE, BEGINNING OF YEAR** | **1,176,365** | 1,110,293 |
| Excess cash transferred to Specific Purpose Fund (Note 7) | **(64,004)** | (53,510) |
| **FUND BALANCE, END OF YEAR** | **$ 1,256,106** | $ 1,176,365 |

## NORTHERN AFFAIRS FUND

## TAXATION FUND ACCOUNT
## STATEMENT OF CASH FLOW
## For the Year Ended March 31, 2009

| | 2009 | 2008 |
|---|---|---|
| **CASH FLOW FROM** | | |
| **OPERATING ACTIVITIES** | | |
| Cash received from taxation levies and grants in lieu | **$ 2,147,173** | $ 2,179,511 |
| Province of Manitoba for rentals of hay and grazing | **53,043** | 78,256 |
| Cash from other sources | **3,055** | 1,130 |
| Paid to Public Schools Finance Board for foundation levy | **(480,320)** | (475,271) |
| Paid to Frontier School Division for special levy | **(1,183,954)** | (1,150,530) |
| Paid to Province of Manitoba for local services | **(344,108)** | (476,670) |
| Paid to Province of Manitoba for hay and grazing leases | **(29,284)** | (31,059) |
| Paid to Department of Intergovernmental Affairs for administration | **(49,401)** | (43,927) |
| Cash transferred to Specific Purpose Fund | **(53,510)** | (211,385) |
| Cash paid to suppliers | **(52,200)** | 6,253 |
| **CASH FLOW FROM OPERATING ACTIVITIES** | **10,494** | (123,692) |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Paid for Capital Assets | | (34,133) |
| **CASH, BEGINNING OF YEAR** | **153,610** | 311,435 |
| **CASH, END OF YEAR** | **$ 164,104** | $ 153,610 |

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**1. Purpose of the Organization**

The purpose of the Northern Affairs Fund (the Fund) is to administer funds on behalf of designated communities and to administer the property tax system within the jurisdiction of the Department of Aboriginal and Northern Affairs in compliance with *The Northern Affairs Act.*

**2. Significant Accounting Policies**

The Fund's financial statements have been prepared using Canadian Generally Accepted Accounting Principles (GAAP). The significant accounting policies are as follows:

(a) *Fund Accounting*

The Northern Affairs Fund follows the restricted method of accounting.

**Specific Purpose Funds Account** - used to account for all monies advanced to the Minister of Aboriginal and Northern Affairs to provide financial services to community councils in northern areas of Manitoba.

**Taxation Fund Account** - levies property and business taxes based on real property assessments and remits the tax requirements to school divisions and The Public Schools Finance Board. Taxes collected for local purposes in the communities are remitted to the community councils when collected.

*(b) New Accounting Policies Adopted*

Effective April 1, 2008, the Northern Affairs Fund adopted the following new handbook sections issued by the Canadian Institute of Chartered Accountants (CICA).

**Section 1535, Capital Disclosures**
Section 1535 establishes standards for disclosing information about an entity's capital and how it is managed. These standards require an entity to disclose its objectives, policies and processes for managing capital, a summary of quantitative data about what it manages as capital and whether it complied with any externally imposed capital requirements to which it is subject and, if not, the consequences of such non-compliance (note 16).

**Financial Instruments**
In late 2008, the CICA provided an option to not-for-profit organizations with respect to Financial Instruments. Not-for-profit organizations may choose to apply Financial Instruments - Disclosure, Section 3862 and Financial Instruments – Presentation, Section 3863 or may elect to apply Financial Instruments – Disclosure and Presentation, Section 3861. The Northern Affairs Fund has elected to continue to apply Financial Instruments – Disclosure and Presentation, Section 3861.

**Section 1400, General Standards of Financial Statement Presentation**
Section 1400 has been amended to include requirements to assess and disclose an entity's ability to continue as a going concern. This amendment is effective for interim and annual financial statements relating to fiscal years beginning on or after January 1, 2008. The adoption of these changes have no impact on the Northern Affairs Fund's financial statements.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

*(c) Management Estimates*

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and contingent liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from management's best estimate as additional information becomes available in the future.

*(d) Revenue Recognition*

The Fund recognizes revenue in the year it is received or receivable. The balances of the Specific Purpose Funds Account represent the amounts held for each of the programs listed in the Statement of Operations and Fund Balance. Each program's balance has a specific purpose as described in Note 3, and will be distributed for that purpose.

*(e) Allowance for Uncollectible Taxes and Grants in Lieu of Taxes*

The allowance for uncollectible taxes and grants in lieu of taxes consists of tax cancellations relating to specific tax rolls and an estimate of uncollectible accounts based on the history of tax collections.

*(f) Administrative Support*

The Department of Aboriginal and Northern Affairs provide administrative services at no charge to the Fund. The cost of these services for the year ended March 31, 2009 is estimated to be $173,262 (2008 - $210,600).

*(g) Capital Assets*

The Canadian Institute of Chartered Accountants (CICA) standards require that expenses on tangible assets be amortized over the useful life of the asset. Recognizing amortization in this way allocates the cost of capital assets to the periods of service provided and amortization is recorded as an expense in the statement of operations.

Capital assets are those with a useful life extending beyond one year which are acquired, constructed or developed and held for use, not for resale. Capital assets with a value less than the accepted capitalization limit will be expensed in the year of acquisition.

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

| Asset Description | Capitalization Limit ($dollars) | Useful Life (years) | Amortization Rate Straight - line |
|---|---|---|---|
| Computer Hardware – Personal computers | 10,000.00 | 4 | 25.00 |
| Computer Software – Other | 10,000.00 | 4 | 25.00 |

*(h) Future Accounting Policy Changes*

*Not-For-Profit Organizations*

The CICA amended a number of standards applicable to not-for-profit organizations (NFPOs).

CICA 4400 *Financial Statement Presentation by Not-For-Profit Organizations* was amended to:

- eliminate the requirement to treat net assets invested in capital assets as a separate component of net assets and, instead, permit a not-for-profit organization (NFPO) to present such an amount as a category of internally restricted net assets when it chooses to do so;
- clarify that revenues and expenses must be recognized and presented on a gross basis when a not-for-profit organization is acting as a principal in transactions;
- make Section 1540 *Cash Flow Statements* applicable to NFPOs; and
- make Section 1751 *Interim Financial Statements* applicable to NFPOs that prepare interim financial statements in accordance with GAAP.

Section 4430 *Capital Assets Held by Not-For-Profit Organizations* was amended to provide additional guidance with respect to the appropriate use of the scope exemption for smaller entities.

Section 4460 *Disclosure of Related Party Transactions by Not-For-Profit Organizations* was amended to make the language in Section 4460 consistent with Section 3840 *Related Party Transactions.*

These new requirements are effective April 1, 2009 and will only require additional disclosure in the financial statements.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**3. Specific Purpose Funds Account - Programs**

The Northern Affairs Fund – Specific Purpose Funds Account operates the following individual funds:

**Community Council Funds –** The Department of Aboriginal and Northern Affairs provides funding to support communities in the Aboriginal and Northern Affairs jurisdiction for the operation, maintenance and construction of their municipal infrastructure.

**Departmental Revenue/Transfer Payments –** Revenue received from a variety of sources by the Department of Aboriginal and Northern Affairs is transferred to the consolidated fund of the Province of Manitoba.

**RBC Payment Distribution –** The Department of Aboriginal and Northern Affairs covers the costs for electronic bank transfer services for payroll cheques for communities where funds are administered in trust.

**Firefighters Insurance** - The Department of Aboriginal and Northern Affairs provides to community volunteer fire fighters basic loss of life, accident and sickness benefits while on duty or participating in training. ANA provides this insurance at no cost to the community or volunteer fire fighter through the Volunteer Firemen's Insurance Services (VFIS).

**NACC Conference –** The Department of Aboriginal and Northern Affairs funds the Northern Association of Community Councils Conference annually.

**Community Economic Development Initiative –** The Department of Aboriginal and Northern Affairs provides funding to support community based economic strategy development.

**Fire Trucks and Equipment –** The Department of Aboriginal and Northern Affairs and community councils provide funding to enhance equipment/fire trucks in support of the Fire Program.

**Fire Training –** The Department of Aboriginal and Northern Affairs provides funding for community fire training requirements identified as a result of the Fire Program Review.

**Sturgeon Landing Road –** The Saskatchewan Provincial Government provides funding to maintain the Sturgeon Landing Road.

**Sturgeon Gill Road –** The Department of Aboriginal and Northern Affairs provides funding to maintain the Sturgeon Gill Road.

**Gull Bay (Long Point) Road –** The Department of Aboriginal and Northern Affairs provides funding to maintain the Gull Bay Road.

**LGD Aboriginal Student Program –** The Department of Aboriginal and Northern Affairs provides funding to support the employment equity program. Aboriginal students are hired to support the program in the analytical, municipal and technical areas.

**Northern Youth Empowerment Initiative –** The Department of Aboriginal and Northern Affairs provides funding for and program support to youth-focused programs or projects in Northern Manitoba.

**Community Ergonomics –** The Department of Aboriginal and Northern Affairs provides funding as per Workplace Safety and Health Regulation 217/2006, to assist community councils with developing a Community Ergonomic Plan (CEP).

**Northern Water Safety Program –** The Department of Aboriginal and Northern Affairs provides funding and program support for water safety training in Northern Manitoba communities.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**3. Specific Purpose Funds Account – Programs, continued**

**Northern Consultation Board** – The Department of Aboriginal and Northern Affairs provides funding to assist the Board with reviewing/addressing matters and providing recommendations concerning any proposals with respect to the incorporation process.

**Northern Ministers Development Forum** – The Department of Aboriginal and Northern Affairs and other provincial governments provide funding for a special project on Maximizing the Economic and Social Impacts from Major Projects in the North.

**Work Place Safety and Health Training** – The Department of Aboriginal and Northern Affairs provides funding for community workplace safety and health program training requirements

**Work Place Safety and Health Equipment** – The Department of Aboriginal and Northern Affairs provides funding for community workplace safety and health program equipment requirements.

**Water Operator Certification** – The Department of Aboriginal and Northern Affairs provides funding for community water/wastewater plant operator certification.

**Summer Leadership 2006 Program** – The Department of Aboriginal and Northern Affairs provides funding for the Aboriginal Summer Leadership Training Workshop.

**Constable Program** – The Department of Aboriginal and Northern Affairs provides funding to enhance equipment/vehicles in support of the constable program.

**CMIP Board** – The Department of Aboriginal and Northern Affairs provides funding to the Board to review infrastructure projects for northern communities.

**Northern Ministers Development Forum 2005** – The Department of Aboriginal and Northern Affairs provides funding for the ongoing Northern Ministers Development Forum Workshop which commenced in September, 2005.

**Incorporation** – The Department of Aboriginal and Northern Affairs provides funding for community development on incorporation under the Northern Affairs Act.

**Cottage Administration** – The cottage areas provide a portion of their funds to the specific purpose fund to provide administrative services to the cottage owners.

**Recreation Manuals** – The Department of Aboriginal and Northern Affairs provides funding to review and update the Recreation Director's handbook.

**Water and Sewer Lines, Solid Waste, and Roads Assessment** – The Department of Aboriginal and Northern Affairs provides funding to assess the infrastructure for water and sewer lines, solid waste and roads to determine priorities for replacement.

**WTP Assessments** – The Department of Aboriginal and Northern Affairs provides funding of engineering assessments on all 37 water treatment plants to meet legislated requirements.

**Hollow Water Waste Disposal Site** – Communities in the Aboriginal and Northern Affairs jurisdiction provide funding for the operations and maintenance for a regional waste disposal site for Hollow Water, Manigotagan, Bissett, Aghaming and Seymourville.

**Modular Accredited Training** – The Department of Aboriginal and Northern Affairs provides funding to develop and facilitate an accredited training program for CAO's in Aboriginal and Northern Affairs communities.

**Shamattawa Arena** – The Department of Aboriginal Affairs provides funding to support a new arena in Shamattawa.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**3. Specific Purpose Funds Account - Program, continued**

**911 Emergency Services** - The department of Aboriginal and Northern Affairs provides support to implement the 911 emergency response system in Aboriginal and Northern Affairs Communities.

**North Central Summer Students** – The Department of Aboriginal and Northern Affairs provides funding to support the employment equity program. Aboriginal students are hired to support the program in the analytical, municipal and technical areas.

**LGD History** – The Department provided support to research information regarding the history of the department.

**Manitoba Community Places Program** – The Department of Culture, Heritage and Tourism provides funding to support the upgrading, construction or acquisition of buildings and other facilities that provide lasting, long term benefits to community residents.

**Video Lottery Support Payments** – The Department of Intergovernmental Affairs provides unconditional funding through VLT revenue to support municipal services.

**General Assistance Grant** – The Department of Finance provides funding through the distribution of tax revenue on a per capita basis (based on the most recent census) to support municipal services.

**Building Independence Program** – The Department of Family Services and Housing provides funding to support a program directed at providing work experience for recipients of social assistance living in Aboriginal and Northern Affairs communities.

**Federal Gas Tax** – The Department of Intergovernmental Affairs administers the gas tax funds on behalf of the federal government to assist communities in addressing their local infrastructure investment needs through stable and predictable funding.

**Northern Affairs Levy** – The owners of unassessed cottage properties within the Northern Affairs jurisdiction are charged an annual levy to support municipal services.

**Nelson River Archaeological Survey** – Manitoba Hydro provides funding to support archaeological investigation in areas of historical and cultural importance, which has been impacted by hydro-electric development.

**Pimichikamak Archaeological Project** – Manitoba Hydro provides funding to prepare a plan for an archaeological survey at Sipiwisk Lake.

**SWAP 2006** – Manitoba Hydro provides funding to support the system-wide archaeological project.

**Nelson House Claims Account** – Manitoba Hydro and the Department of Aboriginal and Northern Affairs provide funding for the Nelson House Community Settlement Agreement.

**Nelson House Community Development Account** – Manitoba Hydro and the Department of Aboriginal and Northern Affairs provide funding for the Nelson House Community Settlement Agreement.

**Sturgeon Management Program** – Manitoba Hydro and the Department of Aboriginal and Northern Affairs provide funding for the operation of the Sturgeon Management Board.

**Cross Lake Negotiations** – The Department of Aboriginal and Northern Affairs provides funding to undertake research, community consultations and provide advice and recommendations regarding the implementation of the Northern Flood Agreement.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**3. Specific Purpose Funds Account - Program, continued**

**Cross Lake Foot Bridge –** The Department of Aboriginal and Northern Affairs provides funding to dismantle the Cross Lake foot bridge.

**Northern Healthy Foods –** The Department of Aboriginal and Northern Affairs in partnership in MAFRI and Healthy Living and Healthy Child Manitoba provide funding to assist northern communities with their food self-sufficiency projects.

**KTC – EDO –** The Department of Aboriginal and Northern Affairs in partnership with other provincial departments provided one-time funding to Keewatin Tribal Council to support the Economic Development position for one year.

**Isopolar Airships –** The Department of Aboriginal and Northern Affairs in partnership with other provincial departments provides funding to support the feasibility study for airships in Northern Manitoba.

**Cross Lake Arena –** The Department of Aboriginal and Northern Affairs provides funding to maintain the Cross Lake Arena.

**Treaty Land Entitlement –** The Federal Government provides funding for photogrammetric land surveys to support and expedite the Treaty Land Entitlement process.

**Grand Rapids Forebay –** The Department of Northern Affairs provides funding to assist with the Grand Rapids Forebay negotiations in respect to the comprehensive agreement with the Mosakahiken Cree Nation.

**Consultation Unit –** The Department of Aboriginal and Northern Affairs to assist with the Crown-Aboriginal consultation process.

**Land Use Planning –** The Department of Aboriginal and Northern Affairs in partnership with Intergovernmental Affairs provide funding to support land use planning for the communities under the jurisdiction of Northern Affairs.

**PMC Domestic Fishing –** Settlement funds for Claim 110 Domestic Fishing.

**Non Intoxicant Gas –** The Department of Aboriginal and Northern Affairs and INAC provide funding to support the Economic Innovation and Technology Council for the Non-Intoxicant Gasoline Project.

**Thompson Lake Front –** The Department of Aboriginal and Northern Affairs administers funding from the Thompson Lake Front Lot Cooperative to be disbursed on interpretive signs for Paint Lake Provincial Park.

**Property Tax Enhancement –** The Taxation Fund Account transfers any cash in excess of $100,100 as at March 31, 2009 as a contribution to remote communities. In addition, other governmental departments and organizations provide funding to enhance community programs.

**4. Cash in Bank**

Cash of $100,100 as at March 31 of each year is retained in the Taxation Fund Account to cover current needs. Effective March 31, 2001, cash in excess of $100,100 is transferred from the Taxation Fund Account to the Specific Purpose Funds Account as a contribution to costs incurred by the fund in providing services in remote areas which do not have a local government to provide these services. Prior to March 31, 2001 cash in excess of $100,100 was transferred to the Province of Manitoba.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**5. Taxes and Grants in Lieu of Taxes Receivable**

Taxes and grants in lieu of taxes receivable include:

| | 2009 | 2008 |
|---|---|---|
| Grants in lieu of taxes: | $ 191,218 | $ 189,645 |
| Taxes on the roll | 1,494,391 | 1,407,130 |
| Tax sale certificate | | 6,210 |
| | $1,685,609 | $1,602,985 |

**6. Allowance for Uncollectible Taxes and Grants in Lieu of Taxes**

The allowance for uncollectible taxes and grants in lieu of taxes is summarized as follows:

| | 2009 | 2008 |
|---|---|---|
| Balance, beginning of year | $ 562,511 | $ 618,789 |
| Add: Prior year adj for taxes cancelled | 21,825 | 0 |
| Add: Budgeted levy for allowance for tax assets | 87,348 | 86,455 |
| | 671,684 | 705,244 |
| Less: Taxes and grants in lieu of taxes cancelled | 76,539 | 142,733 |
| Balance, end of year | $ 595,145 | $ 562,511 |

**7. Interfund Transfers**

Cash in bank in excess of $100,100 in the Taxation Fund Account is transferred to the Specific Purpose Funds Account. The amount of excess at March 31, 2009 was $64,004 (2008 - $53,510).

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**8. Transfers between Specific Purpose Funds Account Programs:**

Transfers to (from) programs within the Specific Purpose Funds Account were as follows:

| Nature of Transfer | Community Council | Video Lottery Terminals | Tax Sharing | Northern Consultation Board | Water Operator Certification | Department Revenue / Transfer Payments | Cottage Sub-division |
|---|---|---|---|---|---|---|---|
| Distribution | $598,353 | $(207,263) | $(226,442) | $(2,679) | $(37,161) | $ | $ |
| Chief Place of Residency | | | | | | 110,225 | (110,225) |
| Total | $598,353 | $(207,263) | $(226,442) | $(2,679) | $(37,161) | $110,225 | $(110,225) |

| Nature of Transfer | Northern Ministers Dev. Forum 2005 | WSSWRS | Cross Lake Foot Bridge | WTP Assessmt. |
|---|---|---|---|---|
| Distribution | $(55) | $(29,753) | $(50,000) | $(45,000) |

**9. Community Council Funds Revenue**

Community Council Funds revenue includes the following:

| | 2009 | 2008 |
|---|---|---|
| Province of Manitoba, Department of Aboriginal and Northern Affairs | $18,156,996 | $15,163,706 |
| Locally generated revenue | 67,779 | 17,837 |
| Municipal tax collections transferred from Taxation Fund Account | 304,734 | 436,678 |
| Department of Agriculture, Food and Rural Initiatives, hay and grazing rental transferred from Taxation Fund Account | 29,284 | 31,059 |
| | $18,558,793 | $15,649,280 |

**10. Northern Affairs Levy Revenue**

Northern Affairs Levy revenue includes the following:

| | 2009 | 2008 |
|---|---|---|
| Annual levy on cottage properties | $ 268,202 | $ 224,444 |
| Chief Place of Residency fees | 110,225 | 113,264 |
| Locally generated revenue | - | 2,091 |
| Municipal tax collections transferred from Taxation Fund Account | 39,374 | 35,442 |
| | $ 417,801 | $ 375,241 |

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**11. Grants in Lieu of Taxes Revenue**

Grants in lieu of taxes were obtained from the following sources:

| | 2009 | 2008 |
|---|---|---|
| Province of Manitoba | $ 146,877 | $ 152,722 |
| Province of Manitoba agencies | 278,914 | 285,536 |
| Government of Canada | 115,926 | 113,966 |
| Government of Canada agencies | 186,538 | 195,623 |
| | $ 728,255 | $ 747,847 |

**12. Community Councils for Services Expenses**

Municipal tax levies transferred from the Taxation Fund Account are included in the following revenue accounts of the Specific Purpose Funds Account:

| | 2009 | 2008 |
|---|---|---|
| Community Council Funds Revenue *(Note 9)* | $ 304,734 | $ 436,678 |
| Community School Tax Adjustment | (5,751) | 4,550 |
| Northern Affairs Levy Revenue *(Note 10)* | 39,374 | 35,442 |
| | $ 338,357 | $ 476,670 |

**13. Public Sector Compensation Disclosure Act**

For the purposes of the *Public Sector Compensation Disclosure Act*, Northern Affairs communities in trust are considered to be public sector bodies. For the fiscal year ended March 31, 2009 the Northern Affairs Fund made payments, in the aggregate, to board members of the trust communities listed in (a) below:

a) The aggregate compensation paid to, or for the benefit of, board members was:

| Community | 2009 | 2008 |
|---|---|---|
| Aghaming | $ 1,380 | $ 1,380 |
| Baden | 1,265 | 1,265 |
| Dauphin River | 4,595 | 4,140 |
| Dawson Bay | 3,840 | 3,240 |
| Duck Bay | 18,325 | 460 |
| Granville Lake | 1,440 | 1,440 |
| Harwill | 4,560 | 4,140 |
| Herb Lake Landing | 1,380 | 1,380 |
| Loon Straits | 1,380 | 1,380 |
| Powell | 1,495 | 1,265 |
| Red Sucker Lake | 1,380 | 1,380 |
| Rock Ridge | 5,730 | 4,020 |
| | $ 46,770 | $ 25,490 |

b) No chairperson of the Board of Directors (Mayors of the community) for any of the communities listed in (a) received compensation of $50,000 or more.

c) No officer or employee for any of the communities listed in (a) received compensation of $50,000 or more.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**14. Related Party Transactions**

The Northern Affairs Fund is related in terms of common ownership to all Province of Manitoba created Departments, Agencies, Crown Corporations and Community Councils. The Northern Affairs Fund enters into transactions with these entities in the normal course of operations and they are measured at the exchange rate amount agreed to by the related parties.

**15. Financial Instruments**

Financial assets and liabilities are initially recorded at fair value. Measurement in subsequent periods depends on the financial instrument's classification. Financial instruments are classified into one of the following five categories: held for trading; available for sale; held to maturity; loans and receivables; and other financial liabilities. All financial instruments classified as held for trading or available for sale are subsequently measured at fair value with any change in fair value recorded in net earnings and a statement of other comprehensive income. All other financial instruments are subsequently measured at amortized cost.

The financial assets and liabilities of Northern Affairs Fund are classified and measured as follows:

| Financial Asset/Liability | Category | Subsequent Measurement |
|---|---|---|
| Cash in bank | Held for trading | Fair value |
| Accounts receivable | | |
| – Province of Manitoba | Loans and receivables | Amortized cost |
| Accounts payable | Other financial liabilities | Amortized cost |

Amortized cost is determined using the effective interest rate method.

Gains and losses on financial instruments subsequently measured at amortized cost are recognized in the statement of operations and fund balance in the period the gain or loss occurs. Changes in fair value on financial instruments classified as held for trading are recognized in the statement of operations and fund balance for the current period. Changes in fair value on financial instruments classified as available for sale are recorded in a statement of other comprehensive income until realized, at which time they are recorded in the statement of operations and fund balance.

**Fair value of financial instruments**

Due to the redeemable nature of cash its carrying value is considered to be fair value.

The fair values of accounts receivable – Province of Manitoba and accounts payable approximates their carrying values due to their short-term maturity.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**16. Capital Management**

The Northern Affairs Fund manages its capital so that sufficient capital exists to cover its costs of operations. Capital consists of the Specific Purpose Fund Account balance of $11,244,771 (2008 - $12,199,512) and the Taxation Fund Account balance of $1,256,106 (2008 - $1,176,366).

The NAF's objectives related to capital management are:

a) To administer funds on behalf of designated communities within the jurisdiction of the Department of Northern Affairs in compliance with *The Northern Affairs Act*, other departments and other agencies.

b) To administer the property tax system within the jurisdiction of the Department of Aboriginal and Northern Affairs by virtue of the Minister's municipal taxation powers (contained within *The Northern Affairs Act*) in a manner consistent with accepted municipal practices. *The Assessment Act and The Municipal Affairs Act* apply to the municipal tax collection system.

The Northern Affairs Fund is subject to externally imposed capital requirements related to the administration of the NAF in accordance with *The Northern Affairs Act* and accompanying regulations.

There have been no changes in the Northern Affairs Fund's approach to capital management during the period.

**17. Financial Risk Management –Overview**

The Northern Affairs Fund has exposure to the following risks from its use of financial instruments;

Liquidity risk

Interest rate risk

Credit risk

Currency risk

**Liquidity risk**

Liquidity risk arises from the possibility of the Northern Affairs Fund having insufficient financial resources to meet its financial obligations when they come due.

The Northern Affairs Fund mitigates this risk through cash management. The Northern Affairs Fund continuously monitors and reviews both actual and forecasted cash flows through periodic financial reporting. Accounts payable are typically paid when due.

**Interest rate risk**

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to cash in bank and accounts receivable – Province of Manitoba. The interest rate risk on these two financial instruments is considered low due to their short term nature.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements
### For the Year Ended March 31, 2009

**Credit risk**

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Northern Affairs Fund to credit risk consist principally of cash in bank and account receivable – Province of Manitoba.

The maximum exposure of Northern Affairs Fund to credit risk at March 31, 2009 is:

| | |
|---|---|
| Cash in bank | $ 8,722,746 |
| Accounts receivable – Province of Manitoba | 3,023,590 |
| | $11,746,336 |

Cash in bank: The Northern Affairs Fund is not exposed to significant risk as the cash in bank is held with a large Canadian financial institution.

Accounts receivable – Province of Manitoba: The Northern Affairs Fund is not exposed to significant risk as the receivable is from the Province of Manitoba.

**Currency risk**

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign currency rates. The Northern Affairs Fund is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

**18. Comparative Figures**

Certain comparative figures have been reclassified to conform to the current year's presentation.